

WUTC DOCKET: UE-230172 & UE-210852

EXHIBIT: SLC-4

ADMIT  W/D  REJECT

Exh. SLC-4

Docket UE-230172

Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**Washington Results of Operations for Rate Year 1**

**March 2023 (REFILED April 19, 2023)**

# Tab 1 - Summary

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology  
Twelve Months Ended June 2022

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Pro forma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	373,551,616	31,472,700	405,024,316	-	405,024,316	26,763,219	431,787,535
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	1,285,829	-	1,285,829	19,148,484	20,434,313	-	-
5 Other Operating Revenues	20,011,924	(21,607)	19,990,317	664,042	20,654,359	-	-
6 Total Operating Revenues	394,849,369	31,451,094	426,300,462	19,812,526	446,112,988	-	-
7							
8 Operating Expenses:							
9 Steam Production	59,399,958	1,095,326	60,495,283	(1,663,762)	58,831,521	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	1,451,886	1,776,039	3,227,925	216,689	3,444,614	-	-
12 Other Power Supply	124,223,583	(7,171,812)	117,051,771	59,052,667	176,104,438	-	-
13 Transmission	18,668,675	37,087	18,705,762	1,276,344	19,982,106	-	-
14 Distribution	14,095,288	149,317	14,244,604	4,346,286	18,590,890	-	-
15 Customer Accounting	6,726,005	(197,739)	6,528,266	225,351	6,753,617	149,762	6,903,379
16 Customer Service & Info	664,977	21,803	686,780	22,913	709,693	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	17,574,535	1,397,512	18,972,047	(3,774,965)	15,197,082	-	-
19 Total O&M Expenses	242,804,906	(2,892,467)	239,912,439	59,701,522	299,613,962	-	-
20 Depreciation	67,617,925	-	67,617,925	(11,998,389)	55,619,536	-	-
21 Amortization	4,068,762	3,700,583	7,769,345	7,703,314	15,472,659	-	-
22 Taxes Other Than Income	26,622,827	1,214,411	27,837,238	1,060,922	28,898,160	1,143,699	30,041,859
23 Income Taxes - Federal	(11,584,544)	18,175,764	6,591,220	(20,783,660)	(14,192,441)	5,348,649	(8,843,792)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(2,401,026)	511,980	(1,889,047)	(822,708)	(2,711,755)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(180,134)	81,875	(98,259)	-	(98,259)	-	-
28 Total Operating Expenses:	326,948,715	20,792,146	347,740,861	34,861,000	382,601,861	6,642,110	389,243,972
29							
30 Operating Rev For Return:	67,900,654	10,658,948	78,559,601	(15,048,474)	63,511,127	20,121,109	83,632,236
31							
32 Rate Base:							
33 Electric Plant In Service	2,263,546,946	(337,397,047)	1,926,149,899	482,391,790	2,408,541,689	-	-
34 Plant Held for Future Use	467,185	-	467,185	-	467,185	-	-
35 Misc Deferred Debits	9,959,814	(9,959,814)	-	392,247	392,247	-	-
36 Elec Plant Acq Adj	115,844	-	115,844	-	115,844	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	3,284,761	(3,284,761)	0	-	0	-	-
39 Fuel Stock	9,196,315	(9,196,315)	-	-	-	-	-
40 Material & Supplies	12,260,467	(12,260,467)	0	-	0	-	-
41 Working Capital	2,747,159	27,126,509	29,873,668	-	29,873,668	-	-
42 Weatherization Loans	3,312	-	3,312	-	3,312	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	2,301,581,803	(344,971,894)	1,956,609,908	482,784,036	2,439,393,945	-	2,439,393,945
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(750,094,987)	142,190,073	(607,904,914)	(397,596,192)	(1,005,501,106)	-	-
48 Accum Prov For Amort	(55,896,700)	(1,545,676)	(57,442,376)	(7,490,521)	(64,932,897)	-	-
49 Accum Def Income Tax	(161,876,853)	(2,150,456)	(164,027,309)	(928,600)	(164,955,908)	-	-
50 Unamortized ITC	(14,943)	-	(14,943)	-	(14,943)	-	-
51 Customer Adv For Const	(6,092,042)	(1,733,115)	(7,825,157)	-	(7,825,157)	-	-
52 Customer Service Deposits	-	(408,391)	(408,391)	-	(408,391)	-	-
53 Misc Rate Base Deductions	(177,208,730)	45,480,887	(131,727,843)	36,396,648	(95,331,195)	-	-
54							
55 Total Rate Base Deductions	(1,151,184,256)	181,833,323	(969,350,933)	(369,618,665)	(1,338,969,598)	-	(1,338,969,598)
56							
57 Total Rate Base:	1,150,397,547	(163,138,571)	987,258,976	113,165,371	1,100,424,347	-	1,100,424,347
58							
59 Return on Rate Base	5.90%	-	7.96%	-	5.77%	-	7.60%
60 Return on Equity	6.98%	4.01%	10.99%	-4.26%	6.72%	-	10.30%
61							
62 TAX CALCULATION:							
63 Operating Revenue	53,915,083	29,346,691	83,261,774	(36,654,843)	46,606,932	25,469,758	72,076,690
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)	-	(3,636,275)
66 Interest	27,945,750	(5,002,404)	22,943,346	2,629,900	25,573,246	-	25,573,246
67 Schedule "M"	(32,486,982)	41,160	(32,445,823)	21,233,635	(11,212,187)	-	(11,212,187)
68 Income Before Tax	(2,881,374)	34,390,255	31,508,881	(18,051,107)	13,457,774	25,469,758	38,927,532
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	(2,881,374)	34,390,255	31,508,881	(18,051,107)	13,457,774	25,469,758	38,927,532
72							
73 Federal Income Taxes + Other	(11,584,544)	18,175,764	6,591,220	(20,783,660)	(14,192,441)	5,348,649	(8,843,792)

**PACIFICORP  
WASHINGTON**

**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology  
12 Months Ended JUNE 2022**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	405,024,316	26,763,219	431,787,535
3 Interdepartmental	-		
4 Special Sales	20,434,313		
5 Other Operating Revenues	20,654,359		
6 Total Operating Revenues	<u>446,112,988</u>		
7			
8 Operating Expenses:			
9 Steam Production	58,831,521		
10 Nuclear Production	-		
11 Hydro Production	3,444,614		
12 Other Power Supply	176,104,438		
13 Transmission	19,982,106		
14 Distribution	18,590,890		
15 Customer Accounting	6,753,617	149,762	6,903,379
16 Customer Service & Info	709,693		
17 Sales	-		
18 Administrative & General	15,197,082		
19 Total O&M Expenses	<u>299,613,962</u>		
20 Depreciation	55,619,536		
21 Amortization	15,472,659		
22 Taxes Other Than Income	28,898,160	1,143,699	30,041,859
23 Income Taxes - Federal	(14,192,441)	5,348,649	(8,843,792)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	(2,711,755)		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(98,259)		
28 Total Operating Expenses:	<u>382,601,861</u>	6,642,110	389,243,972
29			
30 Operating Rev For Return:	<u>63,511,127</u>	<u>20,121,109</u>	<u>83,632,236</u>
31			
32 Rate Base:			
33 Electric Plant In Service	2,408,541,689		
34 Plant Held for Future Use	467,185		
35 Misc Deferred Debits	392,247		
36 Elec Plant Acq Adj	115,844		
37 Nuclear Fuel	-		
38 Prepayments	0		
39 Fuel Stock	0		
40 Material & Supplies	0		
41 Working Capital	29,873,668		
42 Weatherization Loans	3,312		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>2,439,393,945</u>	-	2,439,393,945
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(1,005,501,106)		
48 Accum Prov For Amort	(64,932,897)		
49 Accum Def Income Tax	(164,955,908)		
50 Unamortized ITC	(14,943)		
51 Customer Adv For Const	(7,825,157)		
52 Customer Service Deposits	(408,391)		
53 Misc Rate Base Deductions	(95,331,195)		
54			
55 Total Rate Base Deductions	<u>(1,338,969,598)</u>	-	(1,338,969,598)
56			
57 Total Rate Base:	<u>1,100,424,347</u>	-	1,100,424,347
58			
59 Return on Rate Base	5.77%		7.600%
60 Return on Equity	6.72%		10.30%
61			
62 TAX CALCULATION:			
63 Operating Revenue	46,606,932	25,469,758	72,076,690
64 Other Deductions			
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)
66 Interest	25,573,246	-	25,573,246
67 Schedule "M" Additions	102,431,859	-	102,431,859
68 Schedule "M" Deductions	113,644,046	-	113,644,046
69 Income Before Tax	<u>13,457,774</u>	25,469,758	38,927,532
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>13,457,774</u>	25,469,758	38,927,532
73			
74 Federal Income Taxes + Other	<u>(14,192,441)</u>	5,348,649	(8,843,792)

Ref. Page 2.2

Ref. Page 1.2



**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology**  
**12 Months Ended JUNE 2022**

Net Rate Base - Washington Jurisdiction	\$ 1,100,424,347	Ref. Page 1.1
Return on Rate Base Requested	<u>7.600%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	83,632,236	
Less Current Operating Revenues	<u>(63,511,127)</u>	
Increase to Current Revenues	20,121,109	
Net to Gross Bump-up	<u>133.011%</u>	
Price Change Required for Requested Return	<u><u>\$ 26,763,219</u></u>	
Requested Price Change	\$ 26,763,219	
Uncollectible Percent	<u>0.560%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 149,762</u>	
Requested Price Change	\$ 26,763,219	
WUTC Regulatory Fee	0.400%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,143,699</u>	
Requested Price Change	\$ 26,763,219	
Uncollectible Expense	(149,762)	
Taxes Other Than Income	<u>(1,143,699)</u>	
Income Before Taxes	<u>\$ 25,469,758</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 25,469,758	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 5,348,649</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.182%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u><u>133.0106%</u></u>	

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology**  
**12 Months Ended JUNE 2022**

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.560% (1)	
WUTC Regulatory Fee	0.400%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	95.167%	
State Income Tax @ 0.000%	<u>0.000%</u>	
Sub-Total	95.167%	
Federal Income Tax @ 21.00%	<u>19.985%</u>	
Net Operating Income	<u><u>75.182%</u></u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,891,944	Ref. 4.8.1. Line 2
(b) General Business Revenues	<u>338,100,431</u>	Ref. 4.8.1. Line 1
Uncollectible Accounts %	<u>0.560%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

Page 1.4

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Generation (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	19,148,484	-	-	19,038,327	-	-	-	110,157	-
5 Other Operating Revenues	642,435	1,403,022	-	265,774	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	51,263,620	32,875,722	-	19,304,101	-	-	-	104,624	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(568,436)	-	372,494	(2,185,033)	2,233,092	-	-	212,943	(1,201,933)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,992,728	-	2,245,814	-	-	-	(253,659)	573	-
12 Other Power Supply	51,880,855	-	153,854	50,693,580	-	-	131,145	902,275	-
13 Transmission	1,313,431	-	610,878	630,177	-	-	-	72,376	-
14 Distribution	4,495,602	-	4,495,602	-	-	-	-	-	-
15 Customer Accounting	27,612	-	27,612	-	-	-	-	-	-
16 Customer Service & Info	44,716	-	44,716	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(2,377,453)	-	(2,400,033)	37,776	-	-	-	-	(15,196)
19 Total O&M Expenses	56,809,056	-	5,550,938	49,176,500	2,233,092	-	(122,514)	1,188,168	(1,217,129)
20 Depreciation	(11,998,389)	-	-	-	(16,220,473)	-	744,556	23,210	3,454,318
21 Amortization	11,403,896	-	-	-	4,316,442	-	7,087,455	-	-
22 Taxes Other Than Income	2,275,333	-	-	-	-	2,350,183	-	1,260	(76,110)
23 Income Taxes: Federal	(2,607,897)	6,903,902	(1,431,267)	(6,273,204)	2,456,889	(6,322,845)	2,846,372	(265,344)	(522,400)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(310,728)	-	291,371	-	(498,746)	5,272,578	(5,228,583)	-	(147,349)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	55,653,146	6,903,902	4,490,581	42,903,296	(7,712,797)	1,299,916	5,329,622	947,295	1,491,331
29									
30 Operating Rev For Return:	(4,389,527)	25,971,821	(4,490,581)	(23,599,195)	7,712,797	(1,299,916)	(5,329,622)	(842,671)	(2,512,159)
31									
32 Rate Base:									
33 Electric Plant In Service	144,994,742	-	-	-	-	-	173,486,737	192,349	(28,684,344)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(9,567,567)	-	-	-	-	-	(9,567,567)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	137,812,142	-	-	-	-	-	166,304,137	192,349	(28,684,344)
45									
46 Deductions:									
47 Accum Prov For Deprec	(255,406,119)	-	-	-	(106,560,177)	-	3,786,568	(195,150)	(152,437,361)
48 Accum Prov For Amort	(9,036,197)	-	-	-	(9,036,197)	-	-	-	-
49 Accum Def Income Tax	(3,079,055)	-	(1,233,408)	-	4,379,287	(17,626,246)	(6,168,690)	-	17,570,001
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	81,877,535	-	-	-	(16,478,623)	53,324,397	45,031,761	-	-
54									
55 Total Deductions:	(187,785,342)	-	(1,233,408)	-	(127,695,709)	35,698,151	40,508,134	(195,150)	(134,867,360)
56									
57 Total Rate Base:	(49,973,201)	-	(1,233,408)	-	(127,695,709)	35,698,151	206,812,270	(2,801)	(163,551,704)
58									
59									
60 Estimated ROE impact	-0.26%	4.40%	-0.75%	-4.00%	2.91%	-0.56%	-2.52%	-0.14%	1.41%
61 Estimated Price Change	786,842	(34,545,264)	5,848,264	31,389,421	(23,167,341)	5,337,682	27,995,205	1,120,559	(13,191,683)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(7,308,151)	32,875,722	(5,630,476)	(29,872,399)	9,670,939	(2,350,183)	(7,711,833)	(1,108,015)	(3,181,908)
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	(2,372,504)	-	-	-	-	(2,372,504)	-	-	-
70 Schedule "M" Additions	27,263,376	-	(770,947)	-	2,028,531	5,421,811	17,129,663	-	3,454,318
72 Schedule "M" Deductions	5,988,581	-	414,134	-	-	6,950,739	(4,136,323)	-	2,760,030
73 Income Before Tax	16,339,148	32,875,722	(6,815,557)	(29,872,399)	11,699,470	(1,506,606)	13,554,152	(1,108,015)	(2,487,620)
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	16,339,148	32,875,722	(6,815,557)	(29,872,399)	11,699,470	(1,506,606)	13,554,152	(1,108,015)	(2,487,620)
78									
79 Federal Income Taxes	(2,607,897)	6,903,902	(1,431,267)	(6,273,204)	2,456,889	(6,322,845)	2,846,372	(265,344)	(522,400)

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Generation (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(21,607)	(21,607)	-	-	-	-	-	-	-
6 Total Operating Revenues	31,451,094	31,451,094	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	1,095,326	-	64,166	-	2,233,092	-	-	-	(1,201,933)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,776,039	-	2,029,698	-	-	-	(253,659)	-	-
12 Other Power Supply	(7,171,812)	-	(29,991)	(7,141,821)	-	-	-	-	-
13 Transmission	37,087	-	37,087	-	-	-	-	-	-
14 Distribution	149,317	-	149,317	-	-	-	-	-	-
15 Customer Accounting	(197,739)	-	(197,739)	-	-	-	-	-	-
16 Customer Service & Info	21,803	-	21,803	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	1,397,512	-	1,412,708	-	-	-	-	-	(15,196)
19 Total O&M Expenses	(2,892,467)	-	3,487,050	(7,141,821)	2,233,092	-	(253,659)	-	(1,217,129)
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	3,700,583	-	-	-	-
22 Taxes Other Than Income	1,214,411	-	-	-	-	1,290,521	-	-	(76,110)
23 Income Taxes: Federal	18,175,764	6,604,730	(997,850)	1,499,782	(820,080)	11,946,933	52,778	-	(110,528)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	511,980	-	291,371	-	-	(250,112)	-	-	470,721
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	20,792,146	6,604,730	2,860,109	(5,642,038)	5,113,595	12,987,341	(198,544)	-	(933,045)
29									
30 Operating Rev For Return:	10,658,948	24,846,364	(2,860,109)	5,642,038	(5,113,595)	(12,987,341)	198,544	-	933,045
31									
32 Rate Base:									
33 Electric Plant In Service	(337,397,047)	-	-	-	-	-	769,066	-	(338,166,113)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-	(9,959,814)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(344,971,894)	-	-	-	-	-	(6,805,782)	-	(338,166,113)
45									
46 Deductions:									
47 Accum Prov For Deprec	142,190,073	-	-	-	(26,352,745)	-	3,877,894	-	164,664,925
48 Accum Prov For Amort	(1,545,676)	-	-	-	(1,545,676)	-	-	-	-
49 Accum Def Income Tax	(2,150,456)	-	1,273,328	-	-	(8,278,958)	2,194,042	-	2,661,133
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	45,480,887	-	-	-	-	35,285,349	10,195,538	-	-
54									
55 Total Deductions:	181,833,323	-	1,273,328	-	(27,898,421)	27,006,391	14,125,968	-	167,326,057
56									
57 Total Rate Base:	(163,138,571)	-	1,273,328	-	(27,898,421)	27,006,391	7,320,187	-	(170,840,055)
58									
59									
60 Estimated ROE impact	4.01%	4.21%	-0.50%	0.96%	-0.60%	-2.42%	-0.04%	0.00%	2.19%
61 Estimated Price Change	(30,668,882)	(33,048,288)	3,932,965	(7,504,507)	3,981,425	20,004,558	475,898	-	(18,510,933)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	29,346,691	31,451,094	(3,566,588)	7,141,821	(5,933,675)	(1,290,521)	251,322	-	1,293,238
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	(5,002,404)	-	-	-	-	(5,002,404)	-	-	-
70 Schedule "M" Additions	1,370,030	-	(770,947)	-	2,028,531	(306,029)	-	-	418,475
72 Schedule "M" Deductions	1,328,870	-	414,134	-	-	(1,323,299)	-	-	2,238,035
73 Income Before Tax	34,390,255	31,451,094	(4,751,669)	7,141,821	(3,905,144)	4,729,154	251,322	-	(526,322)
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	34,390,255	31,451,094	(4,751,669)	7,141,821	(3,905,144)	4,729,154	251,322	-	(526,322)
78									
79 Federal Income Taxes	18,175,764	6,604,730	(997,850)	1,499,782	(820,080)	11,946,933	52,778	-	(110,528)

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Generation (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	19,148,484	-	-	19,038,327	-	-	-	110,157	-
5 Other Operating Revenues	664,042	1,424,629	-	265,774	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	19,812,526	1,424,629	-	19,304,101	-	-	-	104,624	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(1,663,762)	-	308,328	(2,185,033)	-	-	-	212,943	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	216,689	-	216,115	-	-	-	-	573	-
12 Other Power Supply	59,052,667	-	183,845	57,835,401	-	-	131,145	902,275	-
13 Transmission	1,276,344	-	573,791	630,177	-	-	-	72,376	-
14 Distribution	4,346,286	-	4,346,286	-	-	-	-	-	-
15 Customer Accounting	225,351	-	225,351	-	-	-	-	-	-
16 Customer Service & Info	22,913	-	22,913	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(3,774,965)	-	(3,812,741)	37,776	-	-	-	-	-
19 Total O&M Expenses	59,701,522	-	2,063,888	56,318,321	-	-	131,145	1,188,168	-
20 Depreciation	(11,998,389)	-	-	-	(16,220,473)	-	744,556	23,210	3,454,318
21 Amortization	7,703,314	-	-	-	615,859	-	7,087,455	-	-
22 Taxes Other Than Income	1,060,922	-	-	-	-	1,059,662	-	1,260	-
23 Income Taxes: Federal	(20,783,660)	299,172	(433,417)	(7,772,986)	3,276,969	(18,269,777)	2,793,594	(265,344)	(411,873)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(822,708)	-	-	-	(498,746)	5,522,691	(5,228,583)	-	(618,069)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	34,861,000	299,172	1,630,472	48,545,335	(12,826,391)	(11,687,425)	5,528,167	947,295	2,424,376
29									
30 Operating Rev For Return:	(15,048,474)	1,125,457	(1,630,472)	(29,241,233)	12,826,391	11,687,425	(5,528,167)	(842,671)	(3,445,204)
31									
32 Rate Base:									
33 Electric Plant In Service	482,391,790	-	-	-	-	-	172,717,672	192,349	309,481,768
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	392,247	-	-	-	-	-	392,247	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	482,784,036	-	-	-	-	-	173,109,918	192,349	309,481,768
45									
46 Deductions:									
47 Accum Prov For Deprec	(397,596,192)	-	-	-	(80,207,432)	-	(91,326)	(195,150)	(317,102,285)
48 Accum Prov For Amort	(7,490,521)	-	-	-	(7,490,521)	-	-	-	-
49 Accum Def Income Tax	(928,600)	-	(2,506,736)	-	4,379,287	(9,347,288)	(8,362,731)	-	14,908,868
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	36,396,648	-	-	-	(16,478,623)	18,039,048	34,836,222	-	-
54									
55 Total Deductions:	(369,618,665)	-	(2,506,736)	-	(99,797,288)	8,691,760	26,382,166	(195,150)	(302,193,417)
56									
57 Total Rate Base:	113,165,371	-	(2,506,736)	-	(99,797,288)	8,691,760	199,492,084	(2,801)	7,288,351
58									
59									
60 Estimated ROE impact	-4.26%	0.22%	-0.28%	-5.78%	4.56%	2.15%	-3.52%	-0.17%	-0.79%
61 Estimated Price Change	31,455,724	(1,496,976)	1,915,299	38,893,928	(27,148,766)	(14,666,877)	27,519,307	1,120,559	5,319,250
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(36,654,843)	1,424,629	(2,063,888)	(37,014,219)	15,604,614	(1,059,662)	(7,963,156)	(1,108,015)	(4,475,146)
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	2,629,900	-	-	-	-	2,629,900	-	-	-
70 Schedule "M" Additions	25,893,346	-	-	-	-	5,727,840	17,129,663	-	3,035,843
72 Schedule "M" Deductions	4,659,711	-	-	-	-	8,274,038	(4,136,323)	-	521,995
73 Income Before Tax	(18,051,107)	1,424,629	(2,063,888)	(37,014,219)	15,604,614	(6,235,760)	13,302,830	(1,108,015)	(1,961,298)
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(18,051,107)	1,424,629	(2,063,888)	(37,014,219)	15,604,614	(6,235,760)	13,302,830	(1,108,015)	(1,961,298)
78									
79 Federal Income Taxes	(20,783,660)	299,172	(433,417)	(7,772,986)	3,276,969	(18,269,777)	2,793,594	(265,344)	(411,873)

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Total Adjustments - Rate Year 1

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
<b>Operating Revenues:</b>				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
Interdepartmental	-	-	-	-
Special Sales	19,148,484	-	-	-
Other Operating Revenues	642,435	-	1,403,022	-
<b>Total Operating Revenues</b>	<b>51,263,620</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>1,403,022</b>
<b>Operating Expenses:</b>				
Steam Production	(568,436)	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	1,992,728	-	-	-
Other Power Supply	51,880,855	-	-	-
Transmission	1,313,431	-	-	-
Distribution	4,495,602	-	-	-
Customer Accounting	27,612	-	-	-
Customer Service & Info	44,716	-	-	(509)
Sales	-	-	-	-
Administrative & General	(2,377,453)	-	-	93,809
<b>Total O&amp;M Expenses</b>	<b>56,809,056</b>	<b>-</b>	<b>-</b>	<b>93,301</b>
Depreciation	(11,998,389)	-	-	-
Amortization	11,403,896	-	-	-
Taxes Other Than Income	2,275,333	-	-	-
Income Taxes - Federal	(2,607,897)	(470,513)	7,079,780	294,635
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	(310,728)	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	81,875	-	-	79,538
<b>Total Operating Expenses:</b>	<b>55,653,146</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>294,635</b>
<b>Operating Rev For Return:</b>	<b>(4,389,527)</b>	<b>(1,770,024)</b>	<b>26,633,457</b>	<b>1,108,387</b>
<b>Rate Base:</b>				
Electric Plant In Service	144,994,742	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	(9,567,567)	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	(3,284,761)	-	-	-
Fuel Stock	(9,196,315)	-	-	-
Material & Supplies	(12,260,467)	-	-	-
Working Capital	27,126,509	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
<b>Total Electric Plant:</b>	<b>137,812,142</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	(255,406,119)	-	-	-
Accum Prov For Amort	(9,036,197)	-	-	-
Accum Def Income Tax	(3,079,055)	-	-	-
Unamortized ITC	-	-	-	-
Customer Adv For Const	(1,733,115)	-	-	-
Customer Service Deposits	(408,391)	-	-	-
Misc Rate Base Deductions	81,877,535	-	-	-
<b>Total Rate Base Deductions</b>	<b>(187,785,342)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>(49,973,201)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>-0.255%</b>	<b>-0.300%</b>	<b>4.516%</b>	<b>0.188%</b>
<b>Estimated Price Change</b>	<b>786,842</b>	<b>2,354,319</b>	<b>(35,425,311)</b>	<b>(1,474,272)</b>
<b>TAX CALCULATION:</b>				
Operating Revenue	(7,308,151)	(2,240,537)	33,713,237	1,403,022
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	(2,372,504)	-	-	-
Schedule "M" Additions	27,263,376	-	-	-
Schedule "M" Deductions	5,988,581	-	-	-
<b>Income Before Tax</b>	<b>16,339,148</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>1,403,022</b>
<b>State Income Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxable Income</b>	<b>16,339,148</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>1,403,022</b>
<b>Federal Income Taxes Before Credits</b>	<b>3,431,221</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>294,635</b>
<b>Energy &amp; Other Tax Credits</b>	<b>(6,039,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Income Taxes</b>	<b>(2,607,897)</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>294,635</b>

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Total Adjustments - Rate Year 1

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	64,166	308,328	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	22,956	110,307	-	-	-	-
Other Power Supply	38,260	183,845	-	-	-	-
Transmission	37,087	178,210	-	-	-	-
Distribution	149,317	717,490	-	-	-	-
Customer Accounting	31,668	152,172	-	-	-	-
Customer Service & Info Sales	4,768	22,913	-	-	17,543	-
Administrative & General	27,845	133,802	(609,472)	(3,532,011)	(637)	(768)
<b>Total O&amp;M Expenses</b>	376,068	1,807,066	(609,472)	(3,532,011)	16,907	(768)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(78,974)	(379,484)	127,989	741,722	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	297,094	1,427,582	(481,483)	(2,790,289)	13,356	(607)
<b>Operating Rev For Return:</b>	(297,094)	(1,427,582)	481,483	2,790,289	(13,356)	607
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(2,506,736)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	-	-	-	(2,506,736)	-	-
<b>Total Rate Base:</b>	-	-	-	(2,506,736)	-	-
<b>Estimated Return on Equity Impact</b>	-0.050%	-0.242%	0.082%	0.499%	-0.002%	0.000%
<b>Estimated Price Change</b>	395,166	1,898,835	(640,423)	(3,964,780)	17,766	(807)
<b>TAX CALCULATION:</b>						
Operating Revenue	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)	768
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)	768
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)	768
Federal Income Taxes Before Credits	(78,974)	(379,484)	127,989	741,722	(3,550)	161
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	(78,974)	(379,484)	127,989	741,722	(3,550)	161

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Total Adjustments - Rate Year 1

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	2,006,742	-	-	105,809
Other Power Supply	-	(68,251)	-	-	-	-
Transmission	-	-	-	-	-	395,581
Distribution	-	-	-	-	-	3,628,796
Customer Accounting	(229,407)	-	-	-	73,179	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	774,943	(561,028)	-	1,273,483	-	-
<b>Total O&amp;M Expenses</b>	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	291,371	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
<b>Operating Rev For Return:</b>	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	1,273,328	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	-	-	-	1,273,328	-	-
<b>Total Rate Base:</b>	-	-	-	1,273,328	-	-
<b>Estimated Return on Equity Impact</b>	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
<b>Estimated Price Change</b>	573,240	(661,236)	2,108,652	1,523,409	76,895	4,339,931
<b>TAX CALCULATION:</b>						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(770,947)	-	-
Schedule "M" Deductions	-	-	-	414,134	-	-
<b>Income Before Tax</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
<b>Federal Income Taxes Before Credits</b>	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
<b>Energy &amp; Other Tax Credits</b>	-	-	-	-	-	-
<b>Federal Income Taxes</b>	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)



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	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	19,038,327	-	-	-	-
Other Operating Revenues	-	-	265,774	-	-	-
<b>Total Operating Revenues</b>	-	19,038,327	265,774	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	(2,185,033)	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	(7,141,821)	57,721,260	-	114,141	-	-
Transmission	-	630,177	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	37,776	-
<b>Total O&amp;M Expenses</b>	(7,141,821)	56,166,404	-	114,141	37,776	-
Depreciation	-	-	-	-	-	(16,220,473)
Amortization	-	-	-	-	-	615,859
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	(5,642,038)	48,369,508	55,813	90,171	29,843	(12,327,645)
<b>Operating Rev For Return:</b>	5,642,038	(29,331,180)	209,962	(90,171)	(29,843)	12,327,645
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	0.957%	-4.973%	0.036%	-0.015%	-0.005%	2.090%
<b>Estimated Price Change</b>	(7,504,507)	39,013,568	(279,271)	119,937	39,694	(16,397,070)
<b>TAX CALCULATION:</b>						
Operating Revenue	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Federal Income Taxes Before Credits	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969

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	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2	6.3	6.4	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
<b>Operating Revenues:</b>					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production	-	-	2,233,092	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	2,233,092	-	-
Depreciation	-	-	-	-	-
Amortization	-	-	3,700,583	-	-
Taxes Other Than Income	-	-	-	-	843,809
Income Taxes - Federal	-	-	(820,080)	498,226	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	-	(498,746)	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
<b>Total Operating Expenses:</b>	-	-	4,614,849	498,226	666,609
<b>Operating Rev For Return:</b>	-	-	(4,614,849)	(498,226)	(666,609)
<b>Rate Base:</b>					
Electric Plant In Service	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(80,207,432)	(26,352,745)	-	-	-
Accum Prov For Amort	(7,490,521)	(1,545,676)	-	-	-
Accum Def Income Tax	-	-	4,379,287	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	(16,478,623)	-	-
<b>Total Rate Base Deductions</b>	(87,697,953)	(27,898,421)	(12,099,335)	-	-
<b>Total Rate Base:</b>	(87,697,953)	(27,898,421)	(12,099,335)	-	-
<b>Estimated Return on Equity Impact</b>	0.950%	0.286%	-0.668%	-0.084%	-0.113%
<b>Estimated Price Change</b>	(8,865,213)	(2,820,196)	4,915,138	662,693	886,660
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	(5,933,675)	-	(843,809)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	(2,372,504)	-
Schedule "M" Additions	-	-	2,028,531	-	-
Schedule "M" Deductions	-	-	-	-	-
<b>Income Before Tax</b>	-	-	(3,905,144)	2,372,504	(843,809)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(3,905,144)	2,372,504	(843,809)
Federal Income Taxes Before Credits	-	-	(820,080)	498,226	(177,200)
Energy & Other Tax Credits	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	(820,080)	498,226	(177,200)

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	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
<b>Tab 7 - Taxes</b>						
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	1,290,521	-
Income Taxes - Federal	(6,025,906)	(603,661)	302,036	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	(3,302,496)	-	123,664	-	8,451,410
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>(6,025,906)</b>	<b>(3,906,157)</b>	<b>302,036</b>	<b>123,664</b>	<b>1,019,512</b>	<b>8,451,410</b>
<b>Operating Rev For Return:</b>	<b>6,025,906</b>	<b>3,906,157</b>	<b>(302,036)</b>	<b>(123,664)</b>	<b>(1,019,512)</b>	<b>(8,451,410)</b>
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	(32,790,654)	-	28,172,848	-	(13,008,440)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	53,324,397
<b>Total Rate Base Deductions</b>	-	<b>(32,790,654)</b>	-	<b>28,172,848</b>	-	<b>40,315,957</b>
<b>Total Rate Base:</b>	-	<b>(32,790,654)</b>	-	<b>28,172,848</b>	-	<b>40,315,957</b>
<b>Estimated Return on Equity Impact</b>	1.022%	1.019%	-0.051%	-0.296%	-0.173%	-1.774%
<b>Estimated Price Change</b>	(8,015,092)	(8,510,344)	401,739	3,012,424	1,356,058	15,316,728
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	5,423,212	(1,400)	-	-	-
Schedule "M" Deductions	-	8,297,790	(1,347,051)	-	-	-
<b>Income Before Tax</b>	-	<b>(2,874,578)</b>	<b>1,345,651</b>	-	<b>(1,290,521)</b>	-
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	-	<b>(2,874,578)</b>	<b>1,345,651</b>	-	<b>(1,290,521)</b>	-
<b>Federal Income Taxes Before Credits</b>	-	(603,661)	282,587	-	(271,009)	-
<b>Energy &amp; Other Tax Credits</b>	(6,025,906)	-	19,449	-	-	-
<b>Federal Income Taxes</b>	<b>(6,025,906)</b>	<b>(603,661)</b>	<b>302,036</b>	-	<b>(271,009)</b>	-

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	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10	8.1	8.2	8.3	8.4
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	7,011,258	-	-
Taxes Other Than Income	(16,672)	232,525	-	-	-	-
Income Taxes - Federal	3,501	(48,830)	-	2,508,556	-	468,936
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	(4,660,823)	-	(549,026)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>(13,171)</b>	<b>183,695</b>	-	<b>4,858,991</b>	-	<b>(80,090)</b>
<b>Operating Rev For Return:</b>	<b>13,171</b>	<b>(183,695)</b>	-	<b>(4,858,991)</b>	-	<b>80,090</b>
<b>Rate Base:</b>						
Electric Plant In Service	-	-	30,000,112	-	-	132,654,631
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	49,361	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	<b>30,000,112</b>	<b>49,361</b>	-	<b>132,654,631</b>
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(8,567,995)	-	289,568
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	(1,733,115)	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	34,836,222	-	-
<b>Total Rate Base Deductions</b>	-	-	-	<b>26,268,227</b>	<b>(1,733,115)</b>	<b>289,568</b>
<b>Total Rate Base:</b>	-	-	<b>30,000,112</b>	<b>26,317,589</b>	<b>(1,733,115)</b>	<b>132,944,199</b>
<b>Estimated Return on Equity Impact</b>	<b>0.002%</b>	<b>-0.031%</b>	<b>-0.293%</b>	<b>-1.063%</b>	<b>0.017%</b>	<b>-1.180%</b>
Estimated Price Change	(17,519)	244,333	3,032,652	9,123,364	(175,197)	13,332,538
<b>TAX CALCULATION:</b>						
Operating Revenue	16,672	(232,525)	-	(7,011,258)	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	17,418,111	-	(364,645)
Schedule "M" Deductions	-	-	-	(1,538,649)	-	(2,597,673)
<b>Income Before Tax</b>	<b>16,672</b>	<b>(232,525)</b>	-	<b>11,945,502</b>	-	<b>2,233,028</b>
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	<b>16,672</b>	<b>(232,525)</b>	-	<b>11,945,502</b>	-	<b>2,233,028</b>
Federal Income Taxes Before Credits	3,501	(48,830)	-	2,508,556	-	468,936
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	<b>3,501</b>	<b>(48,830)</b>	-	<b>2,508,556</b>	-	<b>468,936</b>

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Total Adjustments - Rate Year 1

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	(253,659)
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	(253,659)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	76,197
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	(18,734)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	2,337	-	-	-	-
<b>Total Operating Expenses:</b>	-	1,846	-	-	-	(142,928)
<b>Operating Rev For Return:</b>	-	(1,846)	-	-	-	142,928
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	(17,855,801)	(10,948,499)	(426,746)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	(9,959,814)	-	-	-	-	342,885
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	(3,284,761)	-	-	-	-	-
Fuel Stock	(9,196,315)	-	-	-	-	-
Material & Supplies	(12,260,467)	-	-	-	-	-
Working Capital	(2,747,159)	-	29,873,668	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	(37,448,516)	-	29,873,668	(17,855,801)	(10,948,499)	(83,861)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	499,944	3,287,281	90,669
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	759,932	1,434,110	(84,304)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	(408,391)	-	-	-	-
Misc Rate Base Deductions	10,195,538	-	-	-	-	-
<b>Total Rate Base Deductions</b>	10,195,538	(408,391)	-	1,259,876	4,721,391	6,365
<b>Total Rate Base:</b>	(27,252,977)	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(77,496)
<b>Estimated Return on Equity Impact</b>	0.279%	0.004%	-0.291%	0.169%	0.063%	0.025%
<b>Estimated Price Change</b>	(2,754,950)	(38,828)	3,019,870	(1,677,649)	(629,486)	(197,943)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(2,337)	-	-	-	177,462
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	76,197
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	-	(491)	-	-	-	53,268

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Summary of Total Adjustments - Rate Year 1

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	110,157	-	-	-
Other Operating Revenues	-	-	(5,533)	-	-	-
<b>Total Operating Revenues</b>	-	-	104,624	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	212,943	-	-	(1,201,933)
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	573	-	-	-
Other Power Supply	131,145	-	902,275	-	-	-
Transmission	-	-	72,376	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	(15,196)
<b>Total O&amp;M Expenses</b>	131,145	-	1,188,168	-	-	(1,217,129)
Depreciation	97,711	646,845	23,210	-	418,475	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	1,260	-	-	(76,110)
Income Taxes - Federal	(48,060)	(135,837)	(265,344)	-	-	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	(102,889)	573,609
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	180,796	511,008	947,295	-	315,586	(918,036)
<b>Operating Rev For Return:</b>	(180,796)	(511,008)	(842,671)	-	(315,586)	918,036
<b>Rate Base:</b>						
Electric Plant In Service	2,321,669	37,741,372	192,349	(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	2,321,669	37,741,372	192,349	(298,414,625)	(49,457,132)	(29,244,710)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	(5,246)	(86,079)	(195,150)	153,709,555	24,936,777	18,475,235
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	1,868,593	792,540
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	(5,246)	(86,079)	(195,150)	153,709,555	26,805,370	19,267,775
<b>Total Rate Base:</b>	2,316,422	37,655,293	(2,801)	(144,705,070)	(22,651,762)	(9,976,935)
<b>Estimated Return on Equity Impact</b>	-0.054%	-0.449%	-0.143%	1.656%	0.177%	0.258%
<b>Estimated Price Change</b>	474,641	4,486,193	1,120,559	(14,627,950)	(1,870,059)	(2,229,634)
<b>TAX CALCULATION:</b>						
Operating Revenue	(228,856)	(646,845)	(1,108,015)	-	(418,475)	1,293,238
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	418,475	-
Schedule "M" Deductions	-	-	-	-	-	2,238,035
<b>Income Before Tax</b>	(228,856)	(646,845)	(1,108,015)	-	-	(944,797)
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	(228,856)	(646,845)	(1,108,015)	-	-	(944,797)
<b>Federal Income Taxes Before Credits</b>	(48,060)	(135,837)	(232,683)	-	-	(198,407)
<b>Energy &amp; Other Tax Credits</b>	-	-	(32,660)	-	-	-
<b>Federal Income Taxes</b>	(48,060)	(135,837)	(265,344)	-	-	(198,407)

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Summary of Total Adjustments - Rate Year 1

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6	10.7	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
<b>Operating Revenues:</b>					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	(1,020,828)
<b>Total Operating Revenues</b>	-	-	-	-	(1,020,828)
<b>Operating Expenses:</b>					
Steam Production	-	-	-	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-
Depreciation	-	2,952,541	46,520	36,782	-
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	-	(61,331)	(48,287)	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	(725,929)	60,369	47,491	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
<b>Total Operating Expenses:</b>	-	2,226,611	45,557	35,986	(214,374)
<b>Operating Rev For Return:</b>	-	(2,226,611)	(45,557)	(35,986)	(806,454)
<b>Rate Base:</b>					
Electric Plant In Service	40,072,259	300,463,388	3,803,939	4,092,536	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
<b>Total Electric Plant:</b>	40,072,259	300,463,388	3,803,939	4,092,536	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(34,739,396)	(314,750,593)	(54,559)	(14,379)	-
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	(120,984)	15,084,521	(37,768)	(16,901)	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
<b>Total Rate Base Deductions</b>	(34,860,380)	(299,666,072)	(92,327)	(31,280)	-
<b>Total Rate Base:</b>	5,211,879	797,315	3,711,612	4,061,256	-
<b>Estimated Return on Equity Impact</b>	-0.052%	-0.385%	-0.045%	-0.047%	-0.137%
<b>Estimated Price Change</b>	526,859	3,042,227	435,796	458,410	1,072,669
<b>TAX CALCULATION:</b>					
Operating Revenue	-	(2,952,541)	(46,520)	(36,782)	(1,020,828)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	2,952,541	46,520	36,782	-
Schedule "M" Deductions	-	-	292,055	229,940	-
<b>Income Before Tax</b>	-	-	(292,055)	(229,940)	(1,020,828)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(292,055)	(229,940)	(1,020,828)
Federal Income Taxes Before Credits	-	-	(61,331)	(48,287)	(214,374)
Energy & Other Tax Credits	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	(61,331)	(48,287)	(214,374)

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
<b>Operating Revenues:</b>				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	
Interdepartmental	-			
Special Sales	-			
Other Operating Revenues	(21,607)		(21,607)	
<b>Total Operating Revenues</b>	<b>31,451,094</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>(21,607)</b>
<b>Operating Expenses:</b>				
Steam Production	1,095,326			
Nuclear Production	-			
Hydro Production	1,776,039			
Other Power Supply	(7,171,812)			
Transmission	37,087			
Distribution	149,317			
Customer Accounting	(197,739)			
Customer Service & Info Sales	21,803			(509)
Administrative & General	1,397,512			93,809
<b>Total O&amp;M Expenses</b>	<b>(2,892,467)</b>	<b>-</b>	<b>-</b>	<b>93,301</b>
Depreciation	-			
Amortization	3,700,583			
Taxes Other Than Income	1,214,411			
Income Taxes - Federal	18,175,764	(470,513)	7,079,780	(4,537)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	511,980			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	81,875			79,538
<b>Total Operating Expenses:</b>	<b>20,792,146</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>(4,537)</b>
<b>Operating Rev For Return:</b>	<b>10,658,948</b>	<b>(1,770,024)</b>	<b>26,633,457</b>	<b>(136,543)</b>
<b>Rate Base:</b>				
Electric Plant In Service	(337,397,047)			
Plant Held for Future Use	-			
Misc Deferred Debits	(9,959,814)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	(3,284,761)			
Fuel Stock	(9,196,315)			
Material & Supplies	(12,260,467)			
Working Capital	27,126,509			
Weatherization	-			
Misc Rate Base	-			
<b>Total Electric Plant:</b>	<b>(344,971,894)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	142,190,073			
Accum Prov For Amort	(1,545,676)			
Accum Def Income Tax	(2,150,456)			
Unamortized ITC	-			
Customer Adv For Const	(1,733,115)			
Customer Service Deposits	(408,391)			
Misc Rate Base Deductions	45,480,887			
<b>Total Rate Base Deductions</b>	<b>181,833,323</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>(163,138,571)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>4.008%</b>	<b>-0.300%</b>	<b>4.516%</b>	<b>-0.003%</b>
<b>Estimated Price Change</b>	<b>(30,668,882)</b>	<b>2,354,319</b>	<b>(35,425,311)</b>	<b>22,704</b>
<b>TAX CALCULATION:</b>				
Operating Revenue	29,346,691	(2,240,537)	33,713,237	(21,607)
Other Deductions	-			(172,839)
Interest (AFUDC)	-			
Interest	(5,002,404)			
Schedule "M" Additions	1,370,030			
Schedule "M" Deductions	1,328,870			
<b>Income Before Tax</b>	<b>34,390,255</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>(21,607)</b>
State Income Taxes	-	-	-	-
<b>Taxable Income</b>	<b>34,390,255</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>(21,607)</b>
Federal Income Taxes Before Credits	7,221,954	(470,513)	7,079,780	(4,537)
Energy & Other Tax Credits	10,953,810			(36,296)
<b>Federal Income Taxes</b>	<b>18,175,764</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>(36,296)</b>



	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	64,166					
Nuclear Production						
Hydro Production	22,956					
Other Power Supply	38,260					
Transmission	37,087					
Distribution	149,317					
Customer Accounting	31,668					
Customer Service & Info Sales	4,768				17,543	
Administrative & General	27,845		(194,940)		(637)	(768)
<b>Total O&amp;M Expenses</b>	376,068	-	(194,940)	-	16,907	(768)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(78,974)	-	40,937	-	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	297,094	-	(154,003)	-	13,356	(607)
<b>Operating Rev For Return:</b>	(297,094)	-	154,003	-	(13,356)	607
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	-0.050%	0.000%	0.026%	0.000%	-0.002%	0.000%
<b>Estimated Price Change</b>	395,166	-	(204,840)	-	17,766	(807)
<b>TAX CALCULATION:</b>						
Operating Revenue	(376,068)	-	194,940	-	(16,907)	768
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	(376,068)	-	194,940	-	(16,907)	768
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	(376,068)	-	194,940	-	(16,907)	768
Federal Income Taxes Before Credits	(78,974)	-	40,937	-	(3,550)	161
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	(78,974)	-	40,937	-	(3,550)	161

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production			2,006,742			
Other Power Supply		(68,251)				
Transmission						
Distribution						
Customer Accounting	(229,407)					
Customer Service & Info						
Sales						
Administrative & General	774,943	(561,028)		1,273,483		
<b>Total O&amp;M Expenses</b>	545,536	(629,279)	2,006,742	1,273,483	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				291,371		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	430,973	(497,131)	1,585,326	1,048,556	-	-
<b>Operating Rev For Return:</b>	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				1,273,328		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	1,273,328	-	-
<b>Total Rate Base:</b>	-	-	-	1,273,328	-	-
<b>Estimated Return on Equity Impact</b>	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
<b>Estimated Price Change</b>	573,240	(661,236)	2,108,652	1,523,409	-	-
<b>TAX CALCULATION:</b>						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				(770,947)		
Schedule "M" Deductions				414,134		
<b>Income Before Tax</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
Federal Income Taxes Before Credits	(114,563)	132,149	(421,416)	(516,299)	-	-
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	(114,563)	132,149	(421,416)	(516,299)	-	-

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply	(7,141,821)					
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	(7,141,821)	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	1,499,782	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(5,642,038)	-	-	-	-	-
Operating Rev For Return:	5,642,038	-	-	-	-	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:						
Estimated Return on Equity Impact	0.957%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	(7,504,507)	-	-	-	-	-
<b>TAX CALCULATION:</b>						
Operating Revenue	7,141,821	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	7,141,821	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	7,141,821	-	-	-	-	-
Federal Income Taxes Before Credits	1,499,782	-	-	-	-	-
Energy & Other Tax Credits						
Federal Income Taxes	1,499,782	-	-	-	-	-

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2	6.3	6.4	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production			2,233,092		
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
<b>Total O&amp;M Expenses</b>	-	-	2,233,092	-	-
Depreciation					
Amortization			3,700,583		
Taxes Other Than Income					
Income Taxes - Federal	-	-	(820,080)	1,050,505	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	-	5,113,595	1,050,505	-
<b>Operating Rev For Return:</b>	-	-	(5,113,595)	(1,050,505)	-
<b>Rate Base:</b>					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
<b>Total Electric Plant:</b>	-	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec		(26,352,745)			
Accum Prov For Amort		(1,545,676)			
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
<b>Total Rate Base Deductions</b>	-	(27,898,421)	-	-	-
<b>Total Rate Base:</b>	-	(27,898,421)	-	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	0.286%	-0.867%	-0.178%	0.000%
<b>Estimated Price Change</b>	-	(2,820,196)	6,801,621	1,397,282	-
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	(5,933,675)	-	-
Other Deductions					
Interest (AFUDC)					
Interest				(5,002,404)	
Schedule "M" Additions			2,028,531		
Schedule "M" Deductions					
<b>Income Before Tax</b>	-	-	(3,905,144)	5,002,404	-
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(3,905,144)	5,002,404	-
Federal Income Taxes Before Credits	-	-	(820,080)	1,050,505	-
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	(820,080)	1,050,505	-

	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income					1,290,521	
Income Taxes - Federal	10,953,810	213,627	-	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(250,112)				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	10,953,810	(36,485)	-	-	1,019,512	-
<b>Operating Rev For Return:</b>	(10,953,810)	36,485	-	-	(1,019,512)	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort		396,455				(8,675,413)
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						35,285,349
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	396,455	-	-	-	26,609,936
<b>Total Rate Base:</b>	-	396,455	-	-	-	26,609,936
<b>Estimated Return on Equity Impact</b>	-1.857%	0.002%	0.000%	0.000%	-0.173%	-0.260%
<b>Estimated Price Change</b>	14,569,725	(8,453)	-	-	1,356,058	2,689,946
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(306,029)				
Schedule "M" Deductions		(1,323,299)				
<b>Income Before Tax</b>	-	1,017,271	-	-	(1,290,521)	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	1,017,271	-	-	(1,290,521)	-
Federal Income Taxes Before Credits	-	213,627	-	-	(271,009)	-
Energy & Other Tax Credits	10,953,810					
<b>Federal Income Taxes</b>	10,953,810	213,627	-	-	(271,009)	-

	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10	8.1	8.2	8.3	8.4
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	-	-
<b>Operating Rev For Return:</b>	-	-	-	-	-	-
<b>Rate Base:</b>						
Electric Plant In Service			30,000,112			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	30,000,112	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const					(1,733,115)	
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	(1,733,115)	-
<b>Total Rate Base:</b>	-	-	30,000,112	-	(1,733,115)	-
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	-0.293%	0.000%	0.017%	0.000%
<b>Estimated Price Change</b>	-	-	3,032,652	-	(175,197)	-
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	-	-	-	-	-

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						(253,659)
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	(253,659)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense		2,337				
<b>Total Operating Expenses:</b>	-	1,846	-	-	-	(200,391)
<b>Operating Rev For Return:</b>	-	(1,846)	-	-	-	200,391
<b>Rate Base:</b>						
Electric Plant In Service				(17,855,801)	(10,948,499)	(426,746)
Plant Held for Future Use						
Misc Deferred Debits	(9,959,814)					
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments	(3,284,761)					
Fuel Stock	(9,196,315)					
Material & Supplies	(12,260,467)					
Working Capital	(2,747,159)		29,873,668			
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	(37,448,516)	-	29,873,668	(17,855,801)	(10,948,499)	(426,746)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec				499,944	3,287,281	90,669
Accum Prov For Amort						
Accum Def Income Tax				759,932	1,434,110	
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits		(408,391)				
Misc Rate Base Deductions	10,195,538					
<b>Total Rate Base Deductions</b>	10,195,538	(408,391)	-	1,259,876	4,721,391	90,669
<b>Total Rate Base:</b>	(27,252,977)	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(336,077)
<b>Estimated Return on Equity Impact</b>	0.279%	0.004%	-0.291%	0.169%	0.063%	0.037%
<b>Estimated Price Change</b>	(2,754,950)	(38,828)	3,019,870	(1,677,649)	(629,486)	(300,514)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(2,337)	-	-	-	253,659
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	(491)	-	-	-	53,268

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						(1,201,933)
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						(15,196)
Total O&M Expenses	-	-	-	-	-	(1,217,129)
Depreciation						
Amortization						
Taxes Other Than Income						(76,110)
Income Taxes - Federal	-	-	-	-	87,880	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					(102,889)	573,609
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	(15,009)	(918,036)
<b>Operating Rev For Return:</b>	-	-	-	-	15,009	918,036
<b>Rate Base:</b>						
Electric Plant In Service				(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	(298,414,625)	(49,457,132)	(29,244,710)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec				153,709,555	24,936,777	18,475,235
Accum Prov For Amort					1,868,593	792,540
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	153,709,555	26,805,370	19,267,775
<b>Total Rate Base:</b>	-	-	-	(144,705,070)	(22,651,762)	(9,976,935)
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	0.000%	1.656%	0.234%	0.258%
Estimated Price Change	-	-	-	(14,627,950)	(2,309,785)	(2,229,634)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	-	1,293,238
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					418,475	
Schedule "M" Deductions						2,238,035
Income Before Tax	-	-	-	-	418,475	(944,797)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	418,475	(944,797)
Federal Income Taxes Before Credits	-	-	-	-	87,880	(198,407)
Energy & Other Tax Credits						
Federal Income Taxes	-	-	-	-	87,880	(198,407)



	Tab 10 - Thermal Generation				
	10.4	10.5	10.6	10.7	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
<b>Total O&amp;M Expenses</b>	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	-	-	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	-	-	-	-
<b>Operating Rev For Return:</b>	-	-	-	-	-
<b>Rate Base:</b>					
Electric Plant In Service	38,950,354				
Plant Held for Future Use					
Misc Deferred Debits	-				
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base	-				
<b>Total Electric Plant:</b>	38,950,354	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(32,456,642)				
Accum Prov For Amort					
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
<b>Total Rate Base Deductions</b>	(32,456,642)	-	-	-	-
<b>Total Rate Base:</b>	6,493,711	-	-	-	-
<b>Estimated Return on Equity Impact</b>	-0.065%	0.000%	0.000%	0.000%	0.000%
<b>Estimated Price Change</b>	656,436	-	-	-	-
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	-	-	-
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
<b>Income Before Tax</b>	-	-	-	-	-
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	-	-	-

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
<b>Operating Revenues:</b>				
General Business Revenues	-			
Interdepartmental	-			
Special Sales	19,148,484			
Other Operating Revenues	664,042		1,424,629	
<b>Total Operating Revenues</b>	<b>19,812,526</b>	<b>-</b>	<b>1,424,629</b>	<b>-</b>
<b>Operating Expenses:</b>				
Steam Production	(1,663,762)			
Nuclear Production	-			
Hydro Production	216,689			
Other Power Supply	59,052,667			
Transmission	1,276,344			
Distribution	4,346,286			
Customer Accounting	225,351			
Customer Service & Info Sales	22,913			
Administrative & General	(3,774,965)			
<b>Total O&amp;M Expenses</b>	<b>59,701,522</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	(11,998,389)			
Amortization	7,703,314			
Taxes Other Than Income	1,060,922			
Income Taxes - Federal	(20,783,660)	-	299,172	
Income Taxes - State	-	-	-	
Income Taxes - Def Net	(822,708)			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	-			
<b>Total Operating Expenses:</b>	<b>34,861,002</b>	<b>-</b>	<b>299,172</b>	<b>-</b>
<b>Operating Rev For Return:</b>	<b>(15,048,475)</b>	<b>-</b>	<b>1,125,457</b>	<b>-</b>
<b>Rate Base:</b>				
Electric Plant In Service	482,391,790			
Plant Held for Future Use	-			
Misc Deferred Debits	392,247			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	-			
Fuel Stock	-			
Material & Supplies	-			
Working Capital	-			
Weatherization	-			
Misc Rate Base	-			
<b>Total Electric Plant:</b>	<b>482,784,036</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	(397,596,192)			
Accum Prov For Amort	(7,490,521)			
Accum Def Income Tax	(928,600)			
Unamortized ITC	-			
Customer Adv For Const	-			
Customer Service Deposits	-			
Misc Rate Base Deductions	36,396,648			
<b>Total Rate Base Deductions</b>	<b>(369,618,665)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>113,165,371</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>-3.354%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>
Estimated Price Change	31,455,726	-	(1,496,976)	-
<b>TAX CALCULATION:</b>				
Operating Revenue	(36,654,843)	-	1,424,629	-
Other Deductions	-			
Interest (AFUDC)	-			
Interest	2,629,900			
Schedule "M" Additions	25,893,346			
Schedule "M" Deductions	4,659,711			
<b>Income Before Tax</b>	<b>(18,051,107)</b>	<b>-</b>	<b>1,424,629</b>	<b>-</b>
State Income Taxes	-	-	-	-
<b>Taxable Income</b>	<b>(18,051,107)</b>	<b>-</b>	<b>1,424,629</b>	<b>-</b>
Federal Income Taxes Before Credits	(3,790,732)	-	299,172	-
Energy & Other Tax Credits	(16,992,928)			
<b>Federal Income Taxes</b>	<b>(20,783,660)</b>	<b>-</b>	<b>299,172</b>	<b>-</b>

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production		308,328				
Nuclear Production						
Hydro Production		110,307				
Other Power Supply		183,845				
Transmission		178,210				
Distribution		717,490				
Customer Accounting		152,172				
Customer Service & Info Sales		22,913				
Administrative & General		133,802	(414,531)	(3,532,011)		
<b>Total O&amp;M Expenses</b>	-	1,807,066	(414,531)	(3,532,011)	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal		(379,484)	87,052	741,722	-	-
Income Taxes - State		-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	1,427,582	(327,480)	(2,790,289)	-	-
<b>Operating Rev For Return:</b>	-	(1,427,582)	327,480	2,790,289	-	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(2,506,736)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	(2,506,736)	-	-
<b>Total Rate Base:</b>	-	-	-	(2,506,736)	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	-0.242%	0.056%	0.499%	0.000%	0.000%
Estimated Price Change	-	1,898,835	(435,583)	(3,964,780)	-	-
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(1,807,066)	414,531	3,532,011	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	(1,807,066)	414,531	3,532,011	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(1,807,066)	414,531	3,532,011	-	-
Federal Income Taxes Before Credits	-	(379,484)	87,052	741,722	-	-
Energy & Other Tax Credits	-	(379,484)	87,052	741,722	-	-
<b>Federal Income Taxes</b>	-	(379,484)	87,052	741,722	-	-

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						105,809
Other Power Supply						
Transmission						395,581
Distribution						3,628,796
Customer Accounting					73,179	
Customer Service & Info Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	73,179	4,130,186
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	57,811	3,262,847
<b>Operating Rev For Return:</b>	-	-	-	-	(57,811)	(3,262,847)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	0.000%	0.000%	-0.010%	-0.553%
<b>Estimated Price Change</b>	-	-	-	-	76,895	4,339,931
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(73,179)	(4,130,186)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	-	-	-	(73,179)	(4,130,186)
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	(73,179)	(4,130,186)
Federal Income Taxes Before Credits	-	-	-	-	(15,368)	(867,339)
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	-	-	-	(15,368)	(867,339)

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales		19,038,327				
Other Operating Revenues			265,774			
<b>Total Operating Revenues</b>	-	19,038,327	265,774	-	-	-
<b>Operating Expenses:</b>						
Steam Production		(2,185,033)				
Nuclear Production						
Hydro Production						
Other Power Supply		57,721,260		114,141		
Transmission		630,177				
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General					37,776	
<b>Total O&amp;M Expenses</b>	-	56,166,404	-	114,141	37,776	-
Depreciation						(16,220,473)
Amortization						615,859
Taxes Other Than Income						
Income Taxes - Federal	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	48,369,508	55,813	90,171	29,843	(12,327,645)
<b>Operating Rev For Return:</b>	-	(29,331,180)	209,962	(90,171)	(29,843)	12,327,645
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	-4.973%	0.036%	-0.015%	-0.005%	2.090%
<b>Estimated Price Change</b>	-	39,013,568	(279,271)	119,937	39,694	(16,397,070)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Federal Income Taxes Before Credits	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Energy & Other Tax Credits	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
<b>Federal Income Taxes</b>	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2	6.3	6.4	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
<b>Total O&amp;M Expenses</b>	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					843,809
Income Taxes - Federal	-	-	-	(552,279)	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net			(498,746)		
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	-	(498,746)	(552,279)	666,609
<b>Operating Rev For Return:</b>	-	-	498,746	552,279	(666,609)
<b>Rate Base:</b>					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
<b>Total Electric Plant:</b>	-	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(80,207,432)				
Accum Prov For Amort	(7,490,521)				
Accum Def Income Tax			4,379,287		
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions			(16,478,623)		
<b>Total Rate Base Deductions</b>	(87,697,953)	-	(12,099,335)	-	-
<b>Total Rate Base:</b>	(87,697,953)	-	(12,099,335)	-	-
<b>Estimated Return on Equity Impact</b>	0.950%	0.000%	0.208%	0.094%	-0.113%
<b>Estimated Price Change</b>	(8,865,213)	-	(1,886,483)	(734,589)	886,660
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	-	-	(843,809)
Other Deductions					
Interest (AFUDC)				2,629,900	
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
<b>Income Before Tax</b>	-	-	-	(2,629,900)	(843,809)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	(2,629,900)	(843,809)
Federal Income Taxes Before Credits	-	-	-	(552,279)	(177,200)
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	-	(552,279)	(177,200)

	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(16,979,716)	(817,288)	302,036	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(3,052,383)		123,664		8,451,410
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	(16,979,716)	(3,869,672)	302,036	123,664	-	8,451,411
<b>Operating Rev For Return:</b>	16,979,716	3,869,672	(302,036)	(123,664)	-	(8,451,411)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		(33,187,109)		28,172,848		(4,333,027)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						18,039,048
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	(33,187,109)	-	28,172,848	-	13,706,021
<b>Total Rate Base:</b>	-	(33,187,109)	-	28,172,848	-	13,706,021
<b>Estimated Return on Equity Impact</b>	2.879%	1.018%	-0.051%	-0.296%	0.000%	-1.552%
<b>Estimated Price Change</b>	(22,584,816)	(8,501,892)	401,739	3,012,424	-	12,626,784
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		5,729,240	(1,400)			
Schedule "M" Deductions		9,621,089	(1,347,051)			
<b>Income Before Tax</b>	-	(3,891,849)	1,345,651	-	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(3,891,849)	1,345,651	-	-	-
Federal Income Taxes Before Credits	-	(817,288)	282,587	-	-	-
Energy & Other Tax Credits	(16,979,716)		19,449			
<b>Federal Income Taxes</b>	(16,979,716)	(817,288)	302,036	-	-	-

	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10	8.1	8.2	8.3	8.4
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization				7,011,258		
Taxes Other Than Income	(16,672)	232,525				
Income Taxes - Federal	3,501	(48,830)	-	2,508,556	-	468,936
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				(4,660,823)		(549,026)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	(13,171)	183,695	-	4,858,991	-	(80,090)
<b>Operating Rev For Return:</b>	13,171	(183,695)	-	(4,858,991)	-	80,090
<b>Rate Base:</b>						
Electric Plant In Service						132,654,631
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj				49,361		
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	49,361	-	132,654,631
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(8,567,995)		289,568
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions				34,836,222		
<b>Total Rate Base Deductions</b>	-	-	-	26,268,227	-	289,568
<b>Total Rate Base:</b>	-	-	-	26,317,589	-	132,944,199
<b>Estimated Return on Equity Impact</b>	0.002%	-0.031%	0.000%	-1.063%	0.000%	-1.180%
<b>Estimated Price Change</b>	(17,519)	244,334	-	9,123,364	-	13,332,538
<b>TAX CALCULATION:</b>						
Operating Revenue	16,672	(232,525)	-	(7,011,258)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				17,418,111		(364,645)
Schedule "M" Deductions				(1,538,649)		(2,597,673)
<b>Income Before Tax</b>	16,672	(232,525)	-	11,945,502	-	2,233,028
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	16,672	(232,525)	-	11,945,502	-	2,233,028
Federal Income Taxes Before Credits	3,501	(48,830)	-	2,508,556	-	468,936
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	3,501	(48,830)	-	2,508,556	-	468,936



	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						76,197
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						(18,734)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	-	57,463
<b>Operating Rev For Return:</b>	-	-	-	-	-	(57,463)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						342,885
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	342,885
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						(84,304)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	(84,304)
<b>Total Rate Base:</b>	-	-	-	-	-	258,581
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	0.000%	0.000%	0.000%	-0.012%
Estimated Price Change	-	-	-	-	-	102,571
<b>TAX CALCULATION:</b>						
Operating Revenue						(76,197)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						76,197
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	-	-	-	-

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales			110,157			
Other Operating Revenues			(5,533)			
<b>Total Operating Revenues</b>	-	-	104,624	-	-	-
<b>Operating Expenses:</b>						
Steam Production			212,943			
Nuclear Production						
Hydro Production			573			
Other Power Supply	131,145		902,275			
Transmission			72,376			
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	131,145	-	1,188,168	-	-	-
Depreciation	97,711	646,845	23,210		418,475	
Amortization						
Taxes Other Than Income			1,260			
Income Taxes - Federal	(48,060)	(135,837)	(265,344)	-	(87,880)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	180,796	511,008	947,295	-	330,595	-
<b>Operating Rev For Return:</b>	(180,796)	(511,008)	(842,671)	-	(330,595)	-
<b>Rate Base:</b>						
Electric Plant In Service	2,321,669	37,741,372	192,349			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	2,321,669	37,741,372	192,349	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	(5,246)	(86,079)	(195,150)			
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	(5,246)	(86,079)	(195,150)	-	-	-
<b>Total Rate Base:</b>	2,316,422	37,655,293	(2,801)	-	-	-
<b>Estimated Return on Equity Impact</b>	-0.054%	-0.449%	-0.143%	0.000%	-0.056%	0.000%
Estimated Price Change	474,641	4,486,193	1,120,559	-	439,726	-
<b>TAX CALCULATION:</b>						
Operating Revenue	(228,856)	(646,845)	(1,108,015)	-	(418,475)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	(228,856)	(646,845)	(1,108,015)	-	(418,475)	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	(228,856)	(646,845)	(1,108,015)	-	(418,475)	-
Federal Income Taxes Before Credits	(48,060)	(135,837)	(232,683)	-	(87,880)	-
Energy & Other Tax Credits			(32,660)			
<b>Federal Income Taxes</b>	(48,060)	(135,837)	(265,344)	-	(87,880)	-

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6	10.7	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					(1,020,828)
<b>Total Operating Revenues</b>	-	-	-	-	(1,020,828)
<b>Operating Expenses:</b>					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
<b>Total O&amp;M Expenses</b>	-	-	-	-	-
Depreciation		2,952,541	46,520	36,782	
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	(61,331)	(48,287)	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net		(725,929)	60,369	47,491	
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	2,226,611	45,557	35,986	(214,374)
<b>Operating Rev For Return:</b>	-	(2,226,611)	(45,557)	(35,986)	(806,454)
<b>Rate Base:</b>					
Electric Plant In Service	1,121,906	300,463,388	3,803,939	4,092,536	
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
<b>Total Electric Plant:</b>	1,121,906	300,463,388	3,803,939	4,092,536	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(2,282,754)	(314,750,593)	(54,559)	(14,379)	
Accum Prov For Amort					
Accum Def Income Tax	(120,984)	15,084,521	(37,768)	(16,901)	
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
<b>Total Rate Base Deductions</b>	(2,403,738)	(299,666,072)	(92,327)	(31,280)	-
<b>Total Rate Base:</b>	(1,281,832)	797,315	3,711,612	4,061,256	-
<b>Estimated Return on Equity Impact</b>	0.013%	-0.385%	-0.045%	-0.047%	-0.137%
<b>Estimated Price Change</b>	(129,578)	3,042,227	435,796	458,410	1,072,669
<b>TAX CALCULATION:</b>					
Operating Revenue	-	(2,952,541)	(46,520)	(36,782)	(1,020,828)
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions		2,952,541	46,520	36,782	
Schedule "M" Deductions			292,055	229,940	
<b>Income Before Tax</b>	-	-	(292,055)	(229,940)	(1,020,828)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(292,055)	(229,940)	(1,020,828)
Federal Income Taxes Before Credits	-	-	(61,331)	(48,287)	(214,374)
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	(61,331)	(48,287)	(214,374)

## Tab 2 - Results

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2022
FILE:	<a href="#">WA JAM 2023 GRC</a>
PREPARED BY:	Revenue Requirement Department
DATE:	March 11, 2023
TIME:	4:02:25 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.72%	4.77%	2.32%
PREFERRED	0.01%	6.75%	0.00%
COMMON	51.27%	10.30%	5.28%
	<u>100.00%</u>		<u>7.60%</u>

OTHER INFORMATION

Notes:  
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.  
- Please refer to the testimony of Company Witness Nikki L. Kobilha for discussion of the capital structure in the table above and the testimony of Company Witness Ann E. Bulkley for discussion of the requested ROE.

**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,868,893,805	4,495,342,190	373,551,616	31,472,700	405,024,316
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	14,816,463	13,530,635	1,285,829	19,148,484	20,434,313
5	Other Operating Revenues	2.4	266,230,725	246,218,801	20,011,924	642,435	20,654,359
6	Total Operating Revenues	2.4	5,149,940,994	4,755,091,625	394,849,369	51,263,620	446,112,988
7							
8	Operating Expenses:						
9	Steam Production	2.6	332,982,318	273,582,360	59,399,958	(568,436)	58,831,521
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	18,196,844	16,744,958	1,451,886	1,992,728	3,444,614
12	Other Power Supply	2.9 & 2.10	136,127,153	11,903,570	124,223,583	51,880,855	176,104,438
13	Transmission	2.12	87,237,705	68,569,030	18,668,675	1,313,431	19,982,106
14	Distribution	2.13	246,240,225	232,144,938	14,095,288	4,495,602	18,590,890
15	Customer Accounts	2.14	73,955,733	67,229,728	6,726,005	27,612	6,753,617
16	Customer Service	2.14	128,703,596	128,038,619	664,977	44,716	709,693
17	Sales	2.15	293	293	0	0	0
18	Administrative & General	2.16	258,556,981	240,982,445	17,574,535	(2,377,453)	15,197,082
19							
20	Total O & M Expenses	2.16	1,282,000,847	1,039,195,942	242,804,906	56,809,056	299,613,962
21							
22	Depreciation	2.17	973,465,268	905,847,343	67,617,925	(11,998,389)	55,619,536
23	Amortization Expense	2.19	77,413,343	73,344,580	4,068,762	11,403,896	15,472,659
24	Taxes Other Than Income	2.19	219,483,507	192,860,681	26,622,827	2,275,333	28,898,160
25	Income Taxes - Federal	2.23	195,068,669	206,653,213	(11,584,544)	(2,607,897)	(14,192,441)
26	Income Taxes - State	2.22	75,787,081	75,787,081	0	0	-
27	Income Taxes - Def Net	2.21	52,060,300	54,461,327	(2,401,026)	(310,728)	(2,711,755)
28	Investment Tax Credit Adj.	2.19	(1,225,606)	(1,225,606)	0	0	0
29	Misc Revenue & Expense	2.5	(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
30							
31	Total Operating Expenses	2.23	2,871,856,270	2,544,907,556	326,948,715	55,653,146	382,601,861
32							
33	Operating Revenue for Return		2,278,084,723	2,210,184,070	67,900,654	(4,389,527)	63,511,127
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	31,784,200,759	29,520,653,813	2,263,546,946	144,994,742	2,408,541,689
37	Plant Held for Future Use	2.33	19,148,374	18,681,190	467,185	0	467,185
38	Misc Deferred Debits	2.35	598,150,187	588,190,373	9,959,814	(9,567,567)	392,247
39	Elec Plant Acq Adj	2.33 & 2.34	12,037,478	11,921,634	115,844	0	115,844
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	76,694,073	73,409,312	3,284,761	(3,284,761)	0
42	Fuel Stock	2.34	187,208,076	178,011,762	9,196,315	(9,196,315)	0
43	Material & Supplies	2.35	283,871,630	271,611,163	12,260,467	(12,260,467)	0
44	Working Capital	2.36	25,165,938	22,418,778	2,747,159	27,126,509	29,873,668
45	Weatherization Loans	2.34	202,994,921	202,991,609	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		33,189,471,435	30,887,889,632	2,301,581,803	137,812,142	2,439,393,945
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(10,010,104,176)	(9,260,009,189)	(750,094,987)	(255,406,119)	(1,005,501,106)
52	Accum Prov For Amort	2.42	(709,511,749)	(653,615,049)	(55,896,700)	(9,036,197)	(64,932,897)
53	Accum Def Income Taxes	2.38	(2,641,481,924)	(2,479,605,071)	(161,876,853)	(3,079,055)	(164,955,908)
54	Unamortized ITC	2.38	(2,403,507)	(2,388,563)	(14,943)	0	(14,943)
55	Customer Adv for Const	2.37	(119,222,098)	(113,130,057)	(6,092,042)	(1,733,115)	(7,825,157)
56	Customer Service Deposits	2.36	0	0	0	(408,391)	(408,391)
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,095,592,572)	(1,918,383,841)	(177,208,730)	81,877,535	(95,331,195)
58							
59	Total Rate Base Deductions		(15,578,316,026)	(14,427,131,770)	(1,151,184,256)	(187,785,342)	(1,338,969,598)
60							
61	Total Rate Base		17,611,155,409	16,460,757,862	1,150,397,547	(49,973,201)	1,100,424,347
62							
63	Return on Rate Base				5.90%		5.77%
64							
65	Return on Equity				6.98%		6.72%
66	Net Power Costs				169,001,161		200,064,144
67	100 Basis Points in Equity:				5,898,088		5,641,876
68	Revenue Requirement Impact				7,465,934		7,141,615
69	Rate Base Decrease				(91,941,218)		(89,778,564)

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology  
AVERAGE-OF-MONTHLY-AVERAGES

FERC	ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
		Sales to Ultimate Customers							
	440	Residential Sales	S		1,977,126,052	1,807,713,966	169,412,086	9,378,245	178,790,330
				B1	1,977,126,052	1,807,713,966	169,412,086	9,378,245	178,790,330
	442	Commercial & Industrial Sales	S		2,877,396,746	2,673,760,414	203,636,332	22,025,617	225,661,949
			SE		-	-	-	-	-
			SG		-	-	-	-	-
				B1	2,877,396,746	2,673,760,414	203,636,332	22,025,617	225,661,949
	444	Public Street & Highway Lighting	S		14,371,008	13,867,810	503,198	68,839	572,037
			SO		-	-	-	-	-
				B1	14,371,008	13,867,810	503,198	68,839	572,037
	445	Other Sales to Public Authority	S		-	-	-	-	-
				B1	-	-	-	-	-
	448	Interdepartmental	S		-	-	-	-	-
			SO		-	-	-	-	-
				B1	-	-	-	-	-
		<b>Total Sales to Ultimate Customers</b>			<b>4,868,893,805</b>	<b>4,495,342,190</b>	<b>373,551,616</b>	<b>31,472,700</b>	<b>405,024,316</b>
	447	Sales for Resale-Non NPC	S		13,530,635	13,530,635	-	-	-
			SG		-	-	-	-	-
			CAGW		-	-	-	-	-
				B1	13,530,635	13,530,635	-	-	-
	447NPC	Sales for Resale-NPC	S		1,285,829	-	1,285,829	19,148,484	20,434,313
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
				B1	1,285,829	-	1,285,829	19,148,484	20,434,313
		<b>Total Sales for Resale</b>			<b>14,816,463</b>	<b>13,530,635</b>	<b>1,285,829</b>	<b>19,148,484</b>	<b>20,434,313</b>
	449	Provision for Rate Refund	S		-	-	-	-	-
			SG		3,239,918	2,981,412	258,506	-	258,506
				B1	3,239,918	2,981,412	258,506	-	258,506
		<b>Total Sales from Electricity</b>			<b>4,886,950,187</b>	<b>4,511,854,236</b>	<b>375,095,950</b>	<b>50,621,185</b>	<b>425,717,135</b>
	450	Forfeited Discounts & Interest	S		6,670,645	6,671,529	(884)	-	(884)
			SO		-	-	-	-	-
				B1	6,670,645	6,671,529	(884)	-	(884)
	451	Misc Electric Revenue	S		7,994,217	7,825,244	168,973	-	168,973
			SG		-	-	-	-	-
			SO		40	37	3	-	3
				B1	7,994,256	7,825,281	168,976	-	168,976
	453	Water Sales	CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			JBG		-	-	-	-	-
			SG		9,345	8,599	746	-	746
				B1	9,345	8,599	746	-	746

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property						
140		S		10,798,086	9,882,154	915,932	-	915,932
141		CAGW		19,283	15,010	4,274	-	4,274
142		CAGE		530,287	530,287	-	-	-
143		JBG		3,850	2,997	853	-	853
144		SG		4,016,653	3,696,173	320,480	-	320,480
145		SO		3,042,379	2,826,839	215,540	-	215,540
146			B1	18,410,538	16,953,459	1,457,079	-	1,457,079
147								
148								
149								
150	456	Other Electric Revenue						
151		S		27,705,349	27,705,349	-	265,774	265,774
152		CAGE		933,180	933,180	-	-	-
153		CAGW		754,971	587,647	167,324	-	167,324
154		SO		2,949	2,740	209	-	209
155		SG		149,273,004	137,362,844	11,910,161	1,403,041	13,313,202
156		JBG		14,762,504	11,490,693	3,271,811	(1,026,361)	2,245,450
157		WRG		-	-	-	-	-
158		WRE		-	-	-	-	-
159		CN		-	-	-	-	-
160		SE		36,474,064	33,696,067	2,777,998	(19)	2,777,979
161			B1	229,906,023	211,778,520	18,127,503	642,435	18,769,938
162								
163		<b>Total Other Electric Revenues</b>		<b>262,990,807</b>	<b>243,237,389</b>	<b>19,753,418</b>	<b>642,435</b>	<b>20,395,854</b>
164								
165		<b>Total Electric Operating Revenues</b>	B1	<b>5,149,940,994</b>	<b>4,755,091,625</b>	<b>394,849,369</b>	<b>51,263,620</b>	<b>446,112,988</b>
166								
167		Summary of Revenues by Factor						
168		S		4,936,878,565	4,560,957,101	375,921,465	50,886,959	426,808,424
169		JBG		14,766,354	11,493,690	3,272,665	(1,026,361)	2,246,304
170		SE		36,474,064	33,696,067	2,777,998	(19)	2,777,979
171		SO		3,045,368	2,829,617	215,752	-	215,752
172		SG		156,538,920	144,049,028	12,489,892	1,403,041	13,892,933
173		CAEW		-	-	-	-	-
174		CN		-	-	-	-	-
175		CAGW		774,255	602,657	171,598	-	171,598
176		CAGE		1,463,467	1,463,467	-	-	-
177		WRG		-	-	-	-	-
178		WRE		-	-	-	-	-
179		Total Electric Operating Revenues	B1	5,149,940,994	4,755,091,625	394,849,369	51,263,620	446,112,988
180		Miscellaneous Revenues						
181	41160	Gain on Sale of Utility Plant - CR						
182		S		-	-	-	-	-
183		SG		-	-	-	-	-
184		SO		-	-	-	-	-
185		DGU		-	-	-	-	-
186		DGP		-	-	-	-	-
187				-	-	-	-	-
188								
189	41170	Loss on Sale of Utility Plant						
190		S		-	-	-	-	-
191		CAGW		-	-	-	-	-
192		CAGE		-	-	-	-	-
193		SG		-	-	-	-	-
194				-	-	-	-	-
195								
196	4118	Gain from Emission Allowances						
197		S		-	-	-	-	-
198		CAEW		-	-	-	-	-
199		CAEE		-	-	-	-	-
200		SE		(100)	(92)	(8)	-	(8)
201			B1	(100)	(92)	(8)	-	(8)
202								
203	41181	Gain from Disposition of NOX Credits						
204		SE		-	-	-	-	-
205				-	-	-	-	-
206								
207	4194	Impact Housing Interest Income						
208		DGU		-	-	-	-	-
209				-	-	-	-	-
210								



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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant						
212		S		343,422	343,422	-	-	-
213		DGP		-	-	-	-	-
214		CAEE		-	-	-	-	-
215		CN		-	-	-	-	-
216		SO		(2,524,188)	(2,345,360)	(178,828)	178,837	8
217		CAGW		-	-	-	-	-
218		CAGE		-	-	-	-	-
219		SG		(16,274)	(14,975)	(1,298)	(99,298)	(100,597)
220			B1	(2,197,040)	(2,016,914)	(180,127)	79,538	(100,588)
221								
222		<b>Total Miscellaneous Revenues</b>		<b>(2,197,140)</b>	<b>(2,017,006)</b>	<b>(180,134)</b>	<b>79,538</b>	<b>(100,596)</b>
223		Miscellaneous Expenses						
224	4311	Interest on Customer Deposits						
225		S		-	-	-	2,337	2,337
226				-	-	-	2,337	2,337
227		<b>Total Miscellaneous Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,337</b>	<b>2,337</b>
228								
229		<b>Net Misc Revenue and Expense</b>		<b>(2,197,140)</b>	<b>(2,017,006)</b>	<b>(180,134)</b>	<b>81,875</b>	<b>(98,259)</b>
230								
231	500	Operation Supervision & Engineering						
232		SG		12,354	11,369	986	13,694	14,680
233		CAGW		(24,208)	(18,843)	(5,365)	2,856	(2,509)
234		CAGE		787,612	787,612	-	-	-
235		JBG		13,031,111	10,143,028	2,888,083	113,556	3,001,639
236		JBE		-	-	-	-	-
237			B2	13,806,869	10,923,165	2,883,703	130,106	3,013,809
238								
239	501	Fuel Related						
240		SE		(89,329)	(82,525)	(6,804)	489	(6,314)
241		S		-	-	-	2,233,092	2,233,092
242		SE		-	-	-	-	-
243		CAGW		1,330,493	1,035,616	294,877	(156,363)	138,514
244		CAGE		-	-	-	-	-
245		CAEW		-	-	-	-	-
246		CAEE		14,564,666	14,564,666	-	-	-
247		JBE		2,420,307	1,872,994	547,313	-	547,313
248		CAEE		-	-	-	-	-
249		JBG		-	-	-	-	-
250			B2	18,226,137	17,390,751	835,386	2,077,218	2,912,604
251								
252	501NPC	Fuel Related						
253		S		41,439,815	-	41,439,815	(1,938,441)	39,501,373
254		SE		-	-	-	-	-
255		SE		-	-	-	-	-
256		SE		-	-	-	-	-
257		CAGW		-	-	-	-	-
258		CAGE		-	-	-	-	-
259		CAEW		-	-	-	-	-
260		CAEE		-	-	-	-	-
261		JBE		-	-	-	-	-
262		CAEE		-	-	-	-	-
263		JBG		-	-	-	-	-
264			B2	41,439,815	-	41,439,815	(1,938,441)	39,501,373
265								
266		<b>Total Fuel Related</b>		<b>59,665,951</b>	<b>17,390,751</b>	<b>42,275,201</b>	<b>138,777</b>	<b>42,413,978</b>
267								
268	502	Steam Expenses						
269		SG		85,313	78,506	6,807	-	6,807
270		CAGW		457,590	356,174	101,416	(53,777)	47,638
271		CAGE		54,966,661	54,966,661	-	-	-
272		JBG		21,710,599	16,898,882	4,811,716	-	4,811,716
273		CAGE		-	-	-	-	-
274			B2	77,220,163	72,300,224	4,919,939	(53,777)	4,866,162
275								
276	503	Steam From Other Sources						
277		SE		-	-	-	-	-
278		CAEW		-	-	-	-	-
279		CAEE		-	-	-	-	-
280			B2	-	-	-	-	-
281								
282	503NPC	Steam From Other Sources-NPC						
283		S		362,935	-	362,935	(33,649)	329,287
284		SE		-	-	-	-	-
285		CAEE	B2	-	-	-	-	-
286				362,935	-	362,935	(33,649)	329,287

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FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
287								
288	505	Electric Expenses						
289		SG		-	-	-	-	-
290		CAGW		(98,692)	(76,819)	(21,873)	11,599	(10,275)
291		CAGE		856,756	856,756	-	-	-
292		JBG		8,513	6,626	1,887	-	1,887
293		CAGE		-	-	-	-	-
294			B2	766,576	786,563	(19,986)	11,599	(8,388)
295								
296	506	Misc. Steam Expense						
297		SG		1,806,964	1,662,791	144,174	-	144,174
298		SE		-	-	-	-	-
299		CAGW		8,387,191	6,528,339	1,858,852	(400,000)	1,458,852
300		CAGE		40,297,017	40,297,017	-	-	-
301		JBG		(20,468,961)	(15,932,429)	(4,536,532)	-	(4,536,532)
302		CAGE		-	-	-	-	-
303			B2	30,022,210	32,555,718	(2,533,507)	(400,000)	(2,933,507)
304								
305	507	Rents						
306		SG		7,560	6,957	603	-	603
307		CAGW		-	-	-	-	-
308		CAGE		769,951	769,951	-	-	-
309		JBG		296,900	231,098	65,802	-	65,802
310		CAGE		-	-	-	-	-
311			B2	1,074,411	1,008,006	66,405	-	66,405
312								
313	510	Maint Supervision & Engineering						
314		SG		-	-	-	-	-
315		CAGW		350,120	272,523	77,597	(41,147)	36,450
316		CAGE		3,962,665	3,962,665	-	-	-
317		JBG		535,876	417,110	118,766	-	118,766
318		CAGE		-	-	-	-	-
319			B2	4,848,661	4,652,298	196,363	(41,147)	155,216
320								
321								
322								
323	511	Maintenance of Structures						
324		SG		656,101	603,752	52,349	-	52,349
325		CAGW		54,134	42,136	11,998	(6,362)	5,636
326		CAGE		13,105,592	13,105,592	-	-	-
327		JBG		7,843,340	6,105,022	1,738,318	-	1,738,318
328		CAGE		-	-	-	-	-
329			B2	21,659,167	19,856,502	1,802,665	(6,362)	1,796,303
330								
331	512	Maintenance of Boiler Plant						
332		SG		74,706	68,745	5,961	1,170	7,130
333		CAGW		2,914,973	2,268,928	646,045	(345,387)	300,658
334		CAGE		48,158,805	48,158,805	-	-	-
335		JBG		23,311,996	18,145,362	5,166,634	243,574	5,410,208
336		SG-U		-	-	-	-	-
337			B2	74,460,479	68,641,840	5,818,639	(100,643)	5,717,996
338								
339	513	Maintenance of Electric Plant						
340		SG		245,118	225,561	19,557	-	19,557
341		CAGW		1,755,840	1,366,693	389,146	(206,351)	182,795
342		CAGE		26,903,448	26,903,448	-	-	-
343		JBG		11,988,403	9,331,415	2,656,988	-	2,656,988
344		CAGE		-	-	-	-	-
345			B2	40,892,808	37,827,117	3,065,692	(206,351)	2,859,340
346								
347	514	Maintenance of Misc. Steam Plant						
348		SG		37,757	34,744	3,013	-	3,013
349		CAGW		59,468	46,288	13,180	(6,989)	6,191
350		CAGE		5,642,571	5,642,571	-	-	-
351		JBG		2,462,290	1,916,573	545,717	-	545,717
352		CAGE		-	-	-	-	-
353			B2	8,202,086	7,640,177	561,909	(6,989)	554,921
354								
355		<b>Total Steam Power Generation</b>	B2	<b>332,982,318</b>	<b>273,582,360</b>	<b>59,399,958</b>	<b>(568,436)</b>	<b>58,831,521</b>
356	517	Operation Super & Engineering						
357		SG		-	-	-	-	-
358				-	-	-	-	-
359								
360	518	Nuclear Fuel Expense						
361		SE		-	-	-	-	-
362				-	-	-	-	-
363				-	-	-	-	-

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FERC	WIJAM	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
364								
365	519	Coolants and Water						
366		SG		-	-	-	-	-
367				-	-	-	-	-
368								
369	520	Steam Expenses						
370		SG		-	-	-	-	-
371				-	-	-	-	-
372								
373								
374								
375	523	Electric Expenses						
376		SG		-	-	-	-	-
377				-	-	-	-	-
378								
379	524	Misc. Nuclear Expenses						
380		SG		-	-	-	-	-
381				-	-	-	-	-
382								
383	528	Maintenance Super & Engineering						
384		SG		-	-	-	-	-
385				-	-	-	-	-
386								
387	529	Maintenance of Structures						
388		SG		-	-	-	-	-
389				-	-	-	-	-
390								
391	530	Maintenance of Reactor Plant						
392		SG		-	-	-	-	-
393				-	-	-	-	-
394								
395	531	Maintenance of Electric Plant						
396		SG		-	-	-	-	-
397				-	-	-	-	-
398								
399	532	Maintenance of Misc Nuclear						
400		SG		-	-	-	-	-
401				-	-	-	-	-
402								
403		<b>Total Nuclear Power Generation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
404								
405	535	Operation Super & Engineering						
406		DGP		-	-	-	-	-
407		CN		-	-	-	-	-
408		SG		-	-	-	(253,659)	(253,659)
409		SG-P		8,171,999	7,519,973	652,026	70,984	723,009
410		SG-U		2,334,426	2,148,167	186,259	47,620	233,878
411			B2	10,506,425	9,668,141	838,284	(135,056)	703,228
412								
413	536	Water For Power						
414		SG		-	-	-	-	-
415		CAGW		-	-	-	-	-
416		CAGE		-	-	-	-	-
417		SG-P		164,926	151,767	13,159	-	13,159
418		CAGE		-	-	-	-	-
419			B2	164,926	151,767	13,159	-	13,159
420								
421	537	Hydraulic Expenses						
422		SG		-	-	-	-	-
423		SG-P		4,302,814	3,959,502	343,312	-	343,312
424		SG-U		327,473	301,344	26,128	-	26,128
425		CAGW		-	-	-	-	-
426		CAGE		-	-	-	-	-
427			B2	4,630,286	4,260,846	369,440	-	369,440
428								
429	538	Electric Expenses						
430		DGP		-	-	-	-	-
431		CAGW		-	-	-	-	-
432		CAGE		-	-	-	-	-
433		CAGW		-	-	-	-	-
434		CAGE		-	-	-	-	-
435			B2	-	-	-	-	-
436								

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses						
438		SG		-	-	-	-	-
439		SG-P		12,449,498	11,456,180	993,318	-	993,318
440		SG-U		6,504,788	5,985,786	519,003	-	519,003
441		CAGW		-	-	-	-	-
442		CAGE		-	-	-	-	-
443			B2	18,954,286	17,441,966	1,512,320	-	1,512,320
444								
445	540	Rents (Hydro Generation)						
446		SG		-	-	-	-	-
447		SG-P		2,139,319	1,968,628	170,692	-	170,692
448		SG-U		91,791	84,467	7,324	-	7,324
449		CAGW		-	-	-	-	-
450		CAGE		-	-	-	-	-
451			B2	2,231,110	2,053,095	178,015	-	178,015
452								
453	541	Maint Supervision & Engineering						
454		SG		-	-	-	-	-
455		SG-P		381	351	30	-	30
456		CAGE		-	-	-	-	-
457		CAGW		-	-	-	-	-
458		CAGE		-	-	-	-	-
459			B2	381	351	30	-	30
460								
461	542	Maintenance of Structures						
462		SG		-	-	-	-	-
463		SG-P		856,844	788,479	68,366	-	68,366
464		SG-U		21,069	19,388	1,681	-	1,681
465		CAGW		-	-	-	-	-
466		CAGE		-	-	-	-	-
467			B2	877,913	807,866	70,047	-	70,047
468								
469								
470								
471								
472	543	Maintenance of Dams & Waterways						
473		SG		-	-	-	-	-
474		SG-P		679,082	624,899	54,182	-	54,182
475		SG-U		237,858	218,880	18,978	-	18,978
476		CAGW		-	-	-	-	-
477		CAGE		-	-	-	-	-
478			B2	916,940	843,780	73,161	-	73,161
479								
480	544	Maintenance of Electric Plant						
481		SG		-	-	-	-	-
482		SG-P		955,815	879,552	76,262	-	76,262
483		SG-U		290,173	267,021	23,152	-	23,152
484		CAGW		-	-	-	-	-
485		CAGE		-	-	-	-	-
486			B2	1,245,988	1,146,573	99,415	-	99,415
487								
488	545	Maintenance of Misc. Hydro Plant						
489		SG		(25,151,000)	(23,144,258)	(2,006,742)	2,113,124	106,382
490		SG-P		2,956,568	2,720,670	235,898	12,260	248,158
491		SG-U		863,019	794,161	68,858	2,400	71,258
492		CAGW		-	-	-	-	-
493		CAGE		-	-	-	-	-
494			B2	(21,331,413)	(19,629,427)	(1,701,986)	2,127,784	425,798
495								
496		<b>Total Hydraulic Power Generation</b>	B2	<b>18,196,844</b>	<b>16,744,958</b>	<b>1,451,886</b>	<b>1,992,728</b>	<b>3,444,614</b>
497								
498	546	Operation Super & Engineering						
499		SG		-	-	-	-	-
500		SE		-	-	-	-	-
501		CAGW		155,152	120,766	34,386	-	34,386
502		CAGE		212,194	212,194	-	-	-
503		CAGE		-	-	-	-	-
504			B2	367,347	332,960	34,386	-	34,386
505								
506	547	Fuel						
507		SE		-	-	-	-	-
508		CAEW		-	-	-	-	-
509		CAEE		-	-	-	-	-
510		SSECT		-	-	-	-	-
511			B2	-	-	-	-	-
512								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
513	547NPC	Fuel-NPC							
514		S		31,464,377	-	31,464,377	35,643,330	67,107,706	
515		CAEW		-	-	-	-	-	
516		CAEE		-	-	-	-	-	
517		SE		-	-	-	-	-	
518			B2	31,464,377	-	31,464,377	35,643,330	67,107,706	
519									
520	548	Generation Expense							
521		SG		204,984	188,629	16,355	17,101	33,456	
522		CAGW		7,331,402	5,706,544	1,624,857	33,125	1,657,983	
523		CAGE		10,102,549	10,102,549	-	-	-	
524		S		-	-	-	-	-	
525			B2	17,638,935	15,997,722	1,641,212	50,226	1,691,439	
526									
527	549	Miscellaneous Other							
528		S		37,467	37,467	-	-	-	
529		SG		6,575,848	6,051,176	524,672	131,856	656,528	
530		CAGW		1,038,524	808,356	230,168	-	230,168	
531		CAGE		1,437,611	1,437,611	-	-	-	
532		CAGE		-	-	-	-	-	
533			B2	9,089,451	8,334,611	754,840	131,856	886,696	
534									
535									
536									
537									
538	550	Rents							
539		S		375,261	375,261	-	-	-	
540		SG		10,462,072	9,627,327	834,745	-	834,745	
541		CAGW		-	-	-	-	-	
542		CAGE		500	500	-	-	-	
543		CAGE		-	-	-	-	-	
544			B2	10,837,833	10,003,088	834,745	-	834,745	
545									
546	551	Maint Supervision & Engineering							
547		SG		-	-	-	-	-	
548		CAGW		-	-	-	-	-	
549		CAGE		-	-	-	-	-	
550			B2	-	-	-	-	-	
551									
552	552	Maintenance of Structures							
553		SG		-	-	-	-	-	
554		CAGW		20,215	15,735	4,480	-	4,480	
555		CAGE		3,671,901	3,671,901	-	-	-	
556		CAGE		-	-	-	-	-	
557			B2	3,692,117	3,687,636	4,480	-	4,480	
558									
559	553	Maint of Generation & Electric Plant							
560		SG		16,395,625	15,087,455	1,308,170	2,060	1,310,230	
561		CAGW		4,806,454	3,741,201	1,065,254	11,207	1,076,461	
562		CAGE		3,788,915	3,788,915	-	-	-	
563		CAGE		-	-	-	-	-	
564			B2	24,990,995	22,617,571	2,373,424	13,267	2,386,691	
565									
566	554	Maintenance of Misc. Other							
567		SG		1,199,050	1,103,381	95,670	-	95,670	
568		CAGW		-	-	-	-	-	
569		CAGE		208,992	208,992	-	-	-	
570		CAGE		-	-	-	-	-	
571			B2	1,408,042	1,312,373	95,670	-	95,670	
572									
573	<b>Total Other Power Generation</b>			<b>B2</b>	<b>99,489,096</b>	<b>62,285,961</b>	<b>37,203,135</b>	<b>35,838,679</b>	<b>73,041,814</b>
574									
575									
576	555	Purchased Power							
577		S		(89,327,925)	(89,327,925)	-	-	-	
578		CAEW		-	-	-	-	-	
579		CAGW		-	-	-	-	-	
580				(89,327,925)	(89,327,925)	-	-	-	

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC						
582		SG		-	-	-	-	-
583		SE		-	-	-	-	-
584		CAGW		-	-	-	-	-
585		CAGW		-	-	-	-	-
586		CAGE		-	-	-	-	-
587		CAEW		-	-	-	-	-
588		CAEE		-	-	-	-	-
589		DGP		-	-	-	-	-
590		S		84,296,523	-	84,296,523	15,837,675	100,134,198
591				84,296,523	-	84,296,523	15,837,675	100,134,198
592								
593		Total Purchased Power	B2	(5,031,401)	(89,327,925)	84,296,523	15,837,675	100,134,198
594								
595	556	System Control & Load Dispatch						
596		SG		1,089,056	1,002,163	86,893	-	86,893
597		CAGW		-	-	-	-	-
598		CAGE		-	-	-	-	-
599								
600			B2	1,089,056	1,002,163	86,893	-	86,893
601								
602								
603								
604	557	Other Expenses						
605		S		7,811,318	7,811,318	-	36,586	36,586
606		SG		27,036,403	24,879,228	2,157,174	265,444	2,422,618
607		SGCT		-	-	-	-	-
608		SO		-	-	-	4,913	4,913
609		CAEE		-	-	-	-	-
610		TROJP		-	-	-	-	-
611		CAGW		608,119	473,341	134,777	(102,441)	32,336
612		CAGE		3,567,722	3,567,722	-	-	-
613		JBG		1,548,569	1,205,360	343,209	-	343,209
614		CAEW		-	-	-	-	-
615		JBE		8,271	6,401	1,870	-	1,870
616			B2	40,580,402	37,943,371	2,637,031	204,502	2,841,533
617								
618								
619		Total Other Power Supply	B2	36,638,057	(50,382,391)	87,020,448	16,042,177	103,062,624
620								
621		TOTAL PRODUCTION EXPENSE	B2	487,306,314	302,230,888	185,075,426	53,305,147	238,380,573
622								
623								
624		Summary of Production Expense by Factor						
625		S		76,459,772	(81,103,878)	157,563,650	51,778,592	209,342,243
626		SG		40,737,911	37,487,524	3,250,387	2,290,789	5,541,176
627		SE		(89,329)	(82,525)	(6,804)	489	(6,314)
628		JBG		62,268,635	48,468,048	13,800,587	357,130	14,157,717
629		TROJP		-	-	-	-	-
630		JBE		2,428,578	1,879,395	549,183	-	549,183
631		DGP		-	-	-	-	-
632		DEU		-	-	-	-	-
633		DEP		-	-	-	-	-
634		CAGW		29,146,774	22,686,979	6,459,794	(1,260,030)	5,199,764
635		CAGE		218,441,464	218,441,464	-	-	-
636		CAEW		-	-	-	-	-
637		CAEE		14,564,666	14,564,666	-	-	-
638		SNPPS		-	-	-	-	-
639		SNPPO		-	-	-	-	-
640		DGU		-	-	-	-	-
641		MC		-	-	-	-	-
642		SSGCT		-	-	-	-	-
643		SSECT		-	-	-	-	-
644		SSGC		-	-	-	-	-
645		SSGCH		-	-	-	-	-
646		SSECH		-	-	-	-	-
647		Total Production Expense by Factor	B2	443,958,471	262,341,673	181,616,798	53,166,971	234,783,769

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering						
649		SG		11,487,085	10,570,556	916,529	129,080	1,045,609
650		JBG		-	-	-	-	-
651		CAGW		-	-	-	-	-
652		CAGE		-	-	-	-	-
653			B2	11,487,085	10,570,556	916,529	129,080	1,045,609
654								
655	561	Load Dispatching						
656		SG		17,048,762	15,688,479	1,360,283	-	1,360,283
657		JBG		-	-	-	-	-
658		CAGW		-	-	-	-	-
659		CAGE		-	-	-	-	-
660			B2	17,048,762	15,688,479	1,360,283	-	1,360,283
661	562	Station Expense						
662		SG		3,423,768	3,150,593	273,175	-	273,175
663		JBG		-	-	-	-	-
664		CAGW		-	-	-	-	-
665		CAGE		-	-	-	-	-
666			B2	3,423,768	3,150,593	273,175	-	273,175
667								
668	563	Overhead Line Expense						
669		SG		1,182,099	1,087,782	94,317	-	94,317
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672			B2	1,182,099	1,087,782	94,317	-	94,317
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678				-	-	-	-	-
679				-	-	-	-	-
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687				-	-	-	-	-
688				-	-	-	-	-
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		12,723,339	-	12,723,339	702,553	13,425,892
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696			B2	12,723,339	-	12,723,339	702,553	13,425,892
697								
698		Total Transmission of Electricity by Others		12,723,339	-	12,723,339	702,553	13,425,892
699								
700	566	Misc. Transmission Expense						
701		SG		2,272,352	2,091,046	181,306	-	181,306
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705			B2	2,272,352	2,091,046	181,306	-	181,306
706								
707	567	Rents - Transmission						
708		SG		2,590,491	2,383,802	206,690	-	206,690
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712			B2	2,590,491	2,383,802	206,690	-	206,690
713								
714	568	Maint Supervision & Engineering						
715		SG		1,099,331	1,011,617	87,713	-	87,713
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718			B2	1,099,331	1,011,617	87,713	-	87,713
719								
720	569	Maintenance of Structures						
721		SG		6,179,432	5,686,389	493,043	-	493,043
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724			B2	6,179,432	5,686,389	493,043	-	493,043

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
725								
726	570	Maintenance of Station Equipment						
727		SG		12,802,302	11,780,835	1,021,467	-	1,021,467
728		JBG		-	-	-	-	-
729		CAGW		-	-	-	-	-
730		CAGE		-	-	-	-	-
731			B2	12,802,302	11,780,835	1,021,467	-	1,021,467
732								
733	571	Maintenance of Overhead Lines						
734		SG		16,190,493	14,898,690	1,291,803	481,799	1,773,602
735		JBG		-	-	-	-	-
736		CAGW		-	-	-	-	-
737		CAGE		-	-	-	-	-
738			B2	16,190,493	14,898,690	1,291,803	481,799	1,773,602
739								
740	572	Maintenance of Underground Lines						
741		SG		115,739	106,504	9,235	-	9,235
742		CAGW		-	-	-	-	-
743		CAGE		-	-	-	-	-
744			B2	115,739	106,504	9,235	-	9,235
745								
746	573	Maint of Misc. Transmission Plant						
747		SG		122,513	112,738	9,775	-	9,775
748		CAGW		-	-	-	-	-
749		CAGE		-	-	-	-	-
750			B2	122,513	112,738	9,775	-	9,775
751								
752		<b>TOTAL TRANSMISSION EXPENSE</b>	B2	<b>87,237,705</b>	<b>68,569,030</b>	<b>18,668,675</b>	<b>1,313,431</b>	<b>19,982,106</b>
753								
754		Summary of Transmission Expense by Factor						
755		SE		-	-	-	-	-
756		SG		74,514,366	68,569,030	5,945,335	610,878	6,556,214
757		CAGW		-	-	-	-	-
758		CAGE		-	-	-	-	-
759		JBG		-	-	-	-	-
760		Total Transmission Expense by Factor	B2	74,514,366	68,569,030	5,945,335	610,878	6,556,214
761	580	Operation Supervision & Engineering						
762		S		1,463,320	1,351,971	111,350	130,204	241,553
763		SNPD		10,308,394	9,662,673	645,721	341,270	986,991
764			B2	11,771,714	11,014,644	757,070	471,474	1,228,545
765								
766	581	Load Dispatching						
767		S		-	-	-	-	-
768		SNPD		14,896,495	13,963,374	933,121	-	933,121
769			B2	14,896,495	13,963,374	933,121	-	933,121
770								
771	582	Station Expense						
772		S		4,981,465	4,369,967	611,498	-	611,498
773		SNPD		520	487	33	-	33
774			B2	4,981,985	4,370,455	611,530	-	611,530
775								
776	583	Overhead Line Expenses						
777		S		9,895,361	9,552,864	342,496	-	342,496
778		SNPD		-	-	-	-	-
779			B2	9,895,361	9,552,864	342,496	-	342,496
780								
781	584	Underground Line Expense						
782		S		-	-	-	-	-
783		SNPD		-	-	-	-	-
784			B2	-	-	-	-	-
785								
786	585	Street Lighting & Signal Systems						
787		S		-	-	-	-	-
788		SNPD		287,907	269,872	18,035	-	18,035
789			B2	287,907	269,872	18,035	-	18,035
790								
791	586	Meter Expenses						
792		S		2,667,341	2,428,178	239,163	-	239,163
793		SNPD		-	-	-	-	-
794			B2	2,667,341	2,428,178	239,163	-	239,163
795								
796	587	Customer Installation Expenses						
797		S		18,500,730	17,072,898	1,427,832	-	1,427,832
798		SNPD		-	-	-	-	-
799			B2	18,500,730	17,072,898	1,427,832	-	1,427,832
800								



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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses						
802		S		(11,385)	(34,739)	23,354	-	23,354
803		SG		-	-	-	-	-
804		SNPD		786,084	736,843	49,240	-	49,240
805			B2	774,698	702,104	72,594	-	72,594
806								
807	589	Rents						
808		S		3,135,090	3,059,848	75,242	-	75,242
809		SNPD		16,999	15,935	1,065	-	1,065
810			B2	3,152,089	3,075,782	76,307	-	76,307
811								
812	590	Maint Supervision & Engineering						
813		S		3,391,223	3,245,204	146,019	-	146,019
814		SNPD		2,964,032	2,778,364	185,668	-	185,668
815			B2	6,355,255	6,023,568	331,687	-	331,687
816								
817	591	Maintenance of Structures						
818		S		1,959,084	1,872,448	86,635	-	86,635
819		SNPD		115,848	108,591	7,257	-	7,257
820			B2	2,074,932	1,981,040	93,892	-	93,892
821								
822	592	Maintenance of Station Equipment						
823		S		7,688,365	7,063,150	625,216	-	625,216
824		SNPD		985,213	923,499	61,714	-	61,714
825			B2	8,673,578	7,986,649	686,930	-	686,930
826	593	Maintenance of Overhead Lines						
827		S		112,197,405	106,159,799	6,037,606	3,908,394	9,946,000
828		SNPD		2,451,798	2,298,216	153,581	115,734	269,315
829			B2	114,649,203	108,458,016	6,191,187	4,024,128	10,215,315
830								
831	594	Maintenance of Underground Lines						
832		S		33,462,175	31,976,342	1,485,833	-	1,485,833
833		SNPD		22,749	21,324	1,425	-	1,425
834			B2	33,484,923	31,997,665	1,487,258	-	1,487,258
835								
836	595	Maintenance of Line Transformers						
837		S		-	-	-	-	-
838		SNPD		1,077,134	1,009,662	67,472	-	67,472
839			B2	1,077,134	1,009,662	67,472	-	67,472
840								
841	596	Maint of Street Lighting & Signal Sys.						
842		S		2,367,044	2,307,965	59,079	-	59,079
843		SNPD		-	-	-	-	-
844			B2	2,367,044	2,307,965	59,079	-	59,079
845								
846	597	Maintenance of Meters						
847		S		703,440	679,787	23,653	-	23,653
848		SNPD		(154,890)	(145,187)	(9,702)	-	(9,702)
849			B2	548,550	534,600	13,950	-	13,950
850								
851	598	Maint of Misc. Distribution Plant						
852		S		1,284,920	1,150,244	134,677	-	134,677
853		SNPD		8,796,366	8,245,359	551,007	-	551,007
854			B2	10,081,286	9,395,603	685,683	-	685,683
855								
856		<b>TOTAL DISTRIBUTION EXPENSE</b>	B2	<b>246,240,225</b>	<b>232,144,938</b>	<b>14,095,288</b>	<b>4,495,602</b>	<b>18,590,890</b>
857								
858								
859		Summary of Distribution Expense by Factor						
860		S		203,685,577	192,255,924	11,429,653	4,038,598	15,468,251
861		SNPD		42,554,648	39,889,013	2,665,635	457,004	3,122,639
862								
863		Total Distribution Expense by Factor	B2	246,240,225	232,144,938	14,095,288	4,495,602	18,590,890
864								
865	901	Supervision						
866		S		1,046	1,046	-	-	-
867		CN		2,325,448	2,168,643	156,805	-	156,805
868			B2	2,326,494	2,169,689	156,805	-	156,805
869								
870	902	Meter Reading Expense						
871		S		13,958,622	12,802,334	1,156,288	-	1,156,288
872		CN		498,419	464,811	33,608	-	33,608
873			B2	14,457,041	13,267,145	1,189,896	-	1,189,896
874								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections						
876		S		4,034,057	3,404,457	629,600	137,873	767,473
877		CN		36,189,805	33,749,533	2,440,272	119,146	2,559,418
878			B2	40,223,862	37,153,991	3,069,872	257,019	3,326,891
879								
880	904	Uncollectible Accounts						
881		S		16,915,117	14,607,926	2,307,191	(229,407)	2,077,784
882		SG		-	-	-	-	-
883		CN		30,915	28,830	2,085	-	2,085
884			B2	16,946,032	14,636,756	2,309,276	(229,407)	2,079,869
885								
886	905	Misc. Customer Accounts Expense						
887		S		(21)	(21)	-	-	-
888		CAGE		-	-	-	-	-
889		CAGW		-	-	-	-	-
890		CN		2,325	2,168	157	-	157
891			B2	2,304	2,147	157	-	157
892								
893		<b>TOTAL CUSTOMER ACCOUNTS EXP</b>	B2	<b>73,955,733</b>	<b>67,229,728</b>	<b>6,726,005</b>	<b>27,612</b>	<b>6,753,617</b>
894								
895		Summary of Customer Accts Exp by Factor						
896		S		34,908,821	30,815,742	4,093,079	(91,534)	4,001,545
897		CN		39,046,912	36,413,986	2,632,926	119,146	2,752,072
898		SG		-	-	-	-	-
899		Total Customer Accounts Expense by Factor	B2	73,955,733	67,229,728	6,726,005	27,612	6,753,617
900								
901	907	Supervision						
902		S		-	-	-	-	-
903		CN		570	532	38	-	38
904			B2	570	532	38	-	38
905								
906	908	Customer Assistance						
907		S		122,535,185	122,347,284	187,900	11,239	199,139
908		CN		2,439,936	2,275,412	164,524	16,443	180,967
909			B2	124,975,121	124,622,696	352,425	27,681	380,106
910								
911	909	Informational & Instructional Adv						
912		S		1,339,637	1,188,163	151,473	25,711	177,184
913		CN		2,386,815	2,225,873	160,943	(8,838)	152,104
914		CAGW		-	-	-	162	162
915		SO		-	-	-	-	-
916			B2	3,726,452	3,414,036	312,416	17,035	329,451
917								
918	910	Misc. Customer Service						
919		S		-	-	-	-	-
920		CN		1,453	1,355	98	-	98
921								
922			B2	1,453	1,355	98	-	98
923								
924		<b>TOTAL CUSTOMER SERVICE EXPENSE</b>	B2	<b>128,703,596</b>	<b>128,038,619</b>	<b>664,977</b>	<b>44,716</b>	<b>709,693</b>
925								
926								
927		Summary of Customer Service Exp by Factor						
928		S		123,874,821	123,535,448	339,374	36,950	376,323
929		CN		4,828,775	4,503,172	325,603	7,604	333,208
930		CAGW		-	-	-	162	162
931		CAGE		-	-	-	-	-
932								
933		Total Customer Service Expense by Factor	B2	128,703,596	128,038,619	664,977	44,716	709,693
934								
935								
936	911	Supervision						
937		S		-	-	-	-	-
938		CN		-	-	-	-	-
939				-	-	-	-	-
940								
941	912	Demonstration & Selling Expense						
942		S		-	-	-	-	-
943		CN		-	-	-	-	-
944				-	-	-	-	-
945								
946	913	Advertising Expense						
947		S		293	293	-	-	-
948		CN		-	-	-	-	-
949			B2	293	293	-	-	-
950								

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology  
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense						
952		S		-	-	-	-	-
953		CN		-	-	-	-	-
954				-	-	-	-	-
955								
956		<b>TOTAL SALES EXPENSE</b>	<b>B2</b>	<b>293</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>
957								
958								
959		Total Sales Expense by Factor						
960		S		293	293	-	-	-
961		CN		-	-	-	-	-
962		Total Sales Expense by Factor	<b>B2</b>	<b>293</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>
963								
964		<b>Total Customer Service Exp Including Sales</b>		<b>128,703,889</b>	<b>128,038,912</b>	<b>664,977</b>	<b>44,716</b>	<b>709,693</b>
965	920	Administrative & General Salaries						
966		S		179,438	179,438	1	(546)	(545)
967		CN		-	-	-	-	-
968		SO		73,269,414	68,078,583	5,190,831	150,650	5,341,481
969			<b>B2</b>	<b>73,448,852</b>	<b>68,258,020</b>	<b>5,190,832</b>	<b>150,104</b>	<b>5,340,935</b>
970								
971	921	Office Supplies & expenses						
972		S		(1,722,120)	(1,729,088)	6,968	37,776	44,744
973		CN		95,133	88,718	6,415	-	6,415
974		SO		14,595,796	13,561,745	1,034,051	92,141	1,126,191
975			<b>B2</b>	<b>12,968,809</b>	<b>11,921,375</b>	<b>1,047,434</b>	<b>129,917</b>	<b>1,177,350</b>
976								
977	922	A&G Expenses Transferred						
978		S		-	-	-	-	-
979		CN		-	-	-	-	-
980		SO		(39,987,380)	(37,154,442)	(2,832,938)	-	(2,832,938)
981			<b>B2</b>	<b>(39,987,380)</b>	<b>(37,154,442)</b>	<b>(2,832,938)</b>	<b>-</b>	<b>(2,832,938)</b>
982								
983	923	Outside Services						
984		S		1,622,064	1,618,035	4,029	11,376	15,404
985		JBG		-	-	-	-	-
986		CAGE		-	-	-	-	-
987		CAGW		-	-	-	176,074	176,074
988		SO		30,807,772	28,625,170	2,182,602	(66,411)	2,116,191
989		SG		-	-	-	-	-
990			<b>B2</b>	<b>32,429,836</b>	<b>30,243,205</b>	<b>2,186,630</b>	<b>121,039</b>	<b>2,307,669</b>
991								
992	924	Property Insurance						
993		S		11,788,002	10,766,727	1,021,275	233,077	1,254,352
994		CAGW		-	-	-	-	-
995		SO		4,261,943	3,960,002	301,941	(18,401)	283,540
996			<b>B2</b>	<b>16,049,944</b>	<b>14,726,728</b>	<b>1,323,216</b>	<b>214,676</b>	<b>1,537,892</b>
997								
998	925	Injuries & Damages						
999		S		798,639	798,639	-	-	-
1000		SO		106,214,122	98,689,296	7,524,826	(3,094,217)	4,430,609
1001			<b>B2</b>	<b>107,012,761</b>	<b>99,487,936</b>	<b>7,524,826</b>	<b>(3,094,217)</b>	<b>4,430,609</b>
1002								
1003	926	Employee Pensions & Benefits						
1004		S		(8,363,082)	(7,245,907)	(1,117,176)	-	(1,117,176)
1005		CN		-	-	-	-	-
1006		SO		137,802,351	128,039,632	9,762,719	(609,472)	9,153,247
1007			<b>B2</b>	<b>129,439,269</b>	<b>120,793,725</b>	<b>8,645,544</b>	<b>(609,472)</b>	<b>8,036,072</b>
1008								
1009	927	Franchise Requirements						
1010		S		-	-	-	-	-
1011		SO		-	-	-	-	-
1012				-	-	-	-	-
1013								
1014	928	Regulatory Commission Expense						
1015		S		17,852,503	17,085,670	766,833	774,943	1,541,776
1016		CAEE		-	-	-	-	-
1017		SO		2,644,343	2,457,002	187,341	(76,250)	111,090
1018		CAGW		-	-	-	-	-
1019		CAGE		-	-	-	-	-
1020		SG		6,590,391	6,064,559	525,833	1,833	527,666
1021			<b>B2</b>	<b>27,087,237</b>	<b>25,607,231</b>	<b>1,480,006</b>	<b>700,526</b>	<b>2,180,532</b>
1022								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges						
1024		S		-	-	-	-	-
1025		CAGW		-	-	-	-	-
1026		CN		-	-	-	-	-
1027		JBG		-	-	-	-	-
1028		SG		-	-	-	-	-
1029		SNPD		-	-	-	-	-
1030		SO		(127,912,380)	(118,850,324)	(9,062,056)	208	(9,061,849)
1031			B2	(127,912,380)	(118,850,324)	(9,062,056)	208	(9,061,849)
1032								
1033	930	Misc General Expenses						
1034		S		80,308	80,308	-	18,887	18,887
1035		CN		-	-	-	-	-
1036		JBG		-	-	-	-	-
1037		SO		2,340,571	2,174,751	165,820	(20,291)	145,528
1038			B2	2,420,879	2,255,059	165,820	(1,404)	164,415
1039								
1040	931	Rents						
1041		S		(240,976)	(257,049)	16,073	-	16,073
1042		SO		(27,429)	(25,486)	(1,943)	-	(1,943)
1043			B2	(268,405)	(282,535)	14,130	-	14,130
1044								
1045	935	Maintenance of General Plant						
1046		S		496,796	402,935	93,861	36	93,896
1047		CN		52,428	48,892	3,535	-	3,535
1048		SO		25,318,336	23,524,638	1,793,698	11,135	1,804,833
1049			B2	25,867,559	23,976,465	1,891,094	11,171	1,902,265
1050								
1051		<b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b>	B2	<b>258,556,981</b>	<b>240,982,445</b>	<b>17,574,535</b>	<b>(2,377,453)</b>	<b>15,197,082</b>
1052								
1053		Summary of A&G Expense by Factor						
1054		S		22,491,572	21,699,709	791,863	1,075,548	1,867,411
1055		SO		229,327,457	213,080,567	16,246,889	(3,630,909)	12,615,980
1056		SG		6,590,391	6,064,559	525,833	1,833	527,666
1057		CN		147,561	137,611	9,950	-	9,950
1058		CAEE		-	-	-	-	-
1059		CAGW		-	-	-	176,074	176,074
1060		CAGE		-	-	-	-	-
1061		Total A&G Expense by Factor	B2	258,556,981	240,982,445	17,574,535	(2,377,453)	15,197,082
1062								
1063		<b>TOTAL O&amp;M EXPENSE</b>	B2	<b>1,282,000,847</b>	<b>1,039,195,942</b>	<b>242,804,906</b>	<b>56,809,056</b>	<b>299,613,962</b>
1064	403SP	Steam Depreciation						
1065		DGP		-	-	-	-	-
1066		DGU		-	-	-	-	-
1067		SG		5,417,070	4,984,854	432,216	166,173	598,389
1068		CAGW		19,904,020	15,492,695	4,411,324	(3,813,815)	597,510
1069		CAGE		255,757,188	255,757,188	-	-	-
1070		JBG		67,755,234	52,738,653	15,016,581	(12,141,859)	2,874,722
1071		S		(6,748,935)	(6,748,935)	-	-	-
1072			B3	342,084,577	322,224,455	19,860,121	(15,789,501)	4,070,621
1073								
1074	403NP	Nuclear Depreciation						
1075		DGP		-	-	-	-	-
1076				-	-	-	-	-
1077								
1078	403HP	Hydro Depreciation						
1079		SG-P		22,099,077	20,335,841	1,763,236	171,522	1,934,759
1080		DGU		-	-	-	-	-
1081		CAGW		-	-	-	-	-
1082		CAGE		-	-	-	-	-
1083		SG		-	-	-	-	-
1084		SG-U		8,925,419	8,213,279	712,139	171,158	883,297
1085			B3	31,024,496	28,549,120	2,475,375	342,680	2,818,056
1086								
1087	403OP	Other Production Depreciation						
1088		S		19,905	19,905	-	-	-
1089		SG		83,040	76,415	6,626	489,510	496,136
1090		CAGW		21,140,242	16,454,934	4,685,308	(165,025)	4,520,283
1091		CAGE		53,940,944	53,940,944	-	-	-
1092		SG		143,742,355	132,273,472	11,468,883	-	11,468,883
1093		CAGE		-	-	-	-	-
1094			B3	218,926,486	202,765,670	16,160,816	324,485	16,485,302
1095								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation						
1097		DGP		-	-	-	-	-
1098		DGU		-	-	-	-	-
1099		CAGW		35,065	27,294	7,771	62,189	69,960
1100		CAGE		-	-	-	-	-
1101		JBG		-	-	-	-	-
1102		SG		136,394,908	125,512,262	10,882,646	961,588	11,844,234
1103			B3	136,429,973	125,539,555	10,890,418	1,023,777	11,914,195
1104								
1105								
1106								
1107	403	Distribution Depreciation						
1108	360	Land & Land Rights	S	439,180	431,438	7,742	13,051	20,793
1109	361	Structures	S	2,281,514	2,156,995	124,519	25,270	149,789
1110	362	Station Equipment	S	27,350,045	25,290,683	2,059,362	209,112	2,268,474
1111	363	Storage Battery Equipment	S	-	-	-	-	-
1112	364	Poles & Towers	S	47,906,839	43,853,894	4,052,945	256,916	4,309,861
1113	365	OH Conductors	S	20,686,649	18,623,314	2,063,335	160,699	2,224,034
1114	366	UG Conduit	S	9,820,150	9,317,503	502,648	80,902	583,549
1115	367	UG Conductor	S	20,135,081	19,412,988	722,093	186,537	908,630
1116	368	Line Trans	S	36,479,676	33,553,261	2,926,415	277,869	3,204,284
1117	369	Services	S	21,511,867	19,751,801	1,760,066	174,852	1,934,918
1118	370	Meters	S	10,607,879	9,857,765	750,115	47,431	797,545
1119	371	Inst Cust Prem	S	458,351	438,135	20,217	1,567	21,783
1120	372	Leased Property	S	-	-	-	-	-
1121	373	Street Lighting	S	2,249,155	2,131,668	117,487	11,229	128,716
1122			B3	199,926,386	184,819,444	15,106,942	1,445,435	16,552,377
1123								
1124	403GP	General Depreciation						
1125		S		15,727,147	14,657,504	1,069,644	95,468	1,165,112
1126		DGP		-	-	-	-	-
1127		DGU		-	-	-	-	-
1128		SE		-	-	-	-	-
1129		CN		916,818	854,997	61,821	(6,144)	55,677
1130		SG		7,300,424	6,717,939	582,485	19,600	602,085
1131		SO		17,979,123	16,705,377	1,273,746	517,930	1,791,675
1132		CAGW		180,245	140,297	39,948	37,049	76,997
1133		CAGE		2,419,541	2,419,541	-	-	-
1134		JBG		435,903	339,294	96,609	(9,169)	87,440
1135		JBE		-	-	-	-	-
1136		CAEE		114,149	114,149	-	-	-
1137		SG-P		-	-	-	-	-
1138		SG-U		-	-	-	-	-
1139			B3	45,073,350	41,949,099	3,124,251	654,735	3,778,986
1140								
1141	403GV0	General Vehicles						
1142		SG		-	-	-	-	-
1143				-	-	-	-	-
1144				-	-	-	-	-
1145	403MP	Mining Depreciation						
1146		CAEE		-	-	-	-	-
1147			B3	-	-	-	-	-
1148				-	-	-	-	-
1149	403EP	Experimental Plant Depreciation						
1150		DGP		-	-	-	-	-
1151		SG		-	-	-	-	-
1152				-	-	-	-	-
1153	4031	ARO Depreciation						
1154		S		-	-	-	-	-
1155				-	-	-	-	-
1156				-	-	-	-	-
1157				-	-	-	-	-
1158		<b>TOTAL DEPRECIATION EXPENSE</b>	B3	<b>973,465,268</b>	<b>905,847,343</b>	<b>67,617,925</b>	<b>(11,998,389)</b>	<b>55,619,536</b>
1159								

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**AVERAGE-OF-MONTHLY-AVERAGES**

FERC	WIJAM	ACCT	DESCRIP	FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1160		Summary of Depreciation Expense by Factor									
1161			S			208,924,503	192,747,917	16,176,586	1,540,903	17,717,489	
1162			DGP			-	-	-	-	-	
1163			DGU			-	-	-	-	-	
1164			SG			292,937,797	269,564,942	23,372,855	1,636,871	25,009,726	
1165			SO			17,979,123	16,705,377	1,273,746	517,930	1,791,675	
1166			CN			916,818	854,997	61,821	(6,144)	55,677	
1167			SE			-	-	-	-	-	
1168			CAGW			41,259,571	32,115,220	9,144,352	(3,879,602)	5,264,750	
1169			CAGE			312,117,673	312,117,673	-	-	-	
1170			CAEW			-	-	-	-	-	
1171			CAEE			114,149	114,149	-	-	-	
1172			JBG			68,191,138	53,077,948	15,113,190	(12,151,028)	2,962,163	
1173			JBE			-	-	-	-	-	
1174			Total Depreciation Expense By Factor		B3	942,440,772	877,298,223	65,142,549	(12,341,069)	52,801,480	
1175											
1176	404GP		Amort of LT Plant - Capital Lease Gen								
1177			S			354,949	258,651	96,298	(58)	96,240	
1178			SG			-	-	-	-	-	
1179			SO			108,292	100,620	7,672	0	7,672	
1180			SG-P			-	-	-	-	-	
1181			SG-U			-	-	-	-	-	
1182			CAGW			-	-	-	-	-	
1183			CAGE			-	-	-	-	-	
1184			DGP			-	-	-	-	-	
1185					B4	463,241	359,271	103,970	(58)	103,912	
1186											
1187	404SP		Amort of LT Plant - Cap Lease Steam								
1188			SG			-	-	-	-	-	
1189			DGP			-	-	-	-	-	
1190						-	-	-	-	-	
1191											
1192	404IP		Amort of LT Plant - Intangible Plant								
1193			S			4,397,561	4,394,412	3,148	(3,024)	125	
1194			SE			-	-	-	-	-	
1195			SG			11,722,127	10,786,845	935,282	(650,823)	284,459	
1196			SO			21,446,143	19,926,773	1,519,369	1,329,623	2,848,993	
1197			CN			15,710,630	14,651,265	1,059,365	(66,015)	993,350	
1198			SG-P			2,697,182	2,481,980	215,202	(1,408)	213,794	
1199			SG-U			336,688	309,824	26,864	(1,121)	25,743	
1200			DGP			-	-	-	-	-	
1201			CAGE			-	-	-	-	-	
1202			CAGE			-	-	-	-	-	
1203			CAGW			472,144	367,502	104,641	10,988	115,629	
1204			CAGE			2,367,908	2,367,908	-	-	-	
1205			JBG			317,366	247,028	70,338	(2,340)	67,998	
1206			CAEW			-	-	-	-	-	
1207			CAEE			1,821	1,821	-	-	-	
1208			DGU			-	-	-	-	-	
1209					B4	59,469,569	55,535,359	3,934,209	615,882	4,550,091	
1210											
1211	404MP		Amort of LT Plant - Mining Plant								
1212			SE			-	-	-	-	-	
1213						-	-	-	-	-	
1214											
1215	404OP		Amort of LT Plant - Other Plant								
1216			S			32,498	32,498	-	-	-	
1217			CAGE			-	-	-	-	-	
1218					B4	32,498	32,498	-	-	-	
1219											
1220											
1221	404HP		Amortization of Other Electric Plant								
1222			SG-P			311,932	287,044	24,888	35	24,924	
1223			SG-U			-	-	-	-	-	
1224			CAGW			-	-	-	-	-	
1225			CAGE			-	-	-	-	-	
1226			SG			-	-	-	-	-	
1227					B4	311,932	287,044	24,888	35	24,924	
1228											
1229			<b>Total Amortization of Limited Term Plant</b>		B4	60,277,239	56,214,172	4,063,068	615,859	4,678,927	
1230											
1231											
1232	405		Amortization of Other Electric Plant								
1233			S			-	-	-	-	-	
1234						-	-	-	-	-	
1235						-	-	-	-	-	
1236											

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FERC	ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj							
1238		S			301,635	301,635	-	-	-
1239		DGP			-	-	-	-	-
1240		DGU			-	-	-	-	-
1241		CAGW			-	-	-	-	-
1242		CAGE			2,212,294	2,212,294	-	-	-
1243		SG			-	-	-	-	-
1244		SO			-	-	-	-	-
1245				B4	<u>2,513,929</u>	<u>2,513,929</u>	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247		S			14,596,479	14,596,479	-	10,711,840	10,711,840
1248		SO			-	-	-	-	-
1249		DGP			-	-	-	-	-
1250		SE			-	-	-	-	-
1251		CAGW			25,696	20,001	5,695	-	5,695
1252		CAGE			-	-	-	-	-
1253		CAEW			-	-	-	-	-
1254		JBG			-	-	-	-	-
1255		SG			-	-	-	76,197	76,197
1256		TROJP			-	-	-	-	-
1257				B4	<u>14,622,175</u>	<u>14,616,480</u>	<u>5,695</u>	<u>10,788,037</u>	<u>10,793,732</u>
1258									
1259		<b>TOTAL AMORTIZATION EXPENSE</b>		B4	<b><u>77,413,343</u></b>	<b><u>73,344,580</u></b>	<b><u>4,068,762</u></b>	<b><u>11,403,896</u></b>	<b><u>15,472,659</u></b>
1260									
1261									
1262									
1263		Summary of Amortization Expense by Factor							
1264		S			19,683,122	19,583,676	99,446	10,708,759	10,808,205
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			3,009,114	2,769,023	240,090	(1,372)	238,718
1268		DGU			-	-	-	-	-
1269		SO			21,554,435	20,027,393	1,527,041	1,329,623	2,856,665
1270		JBG			317,366	247,028	70,338	(2,340)	67,998
1271		SSGCH			-	-	-	-	-
1272		CN			15,710,630	14,651,265	1,059,365	(66,015)	993,350
1273		CAGW			497,839	387,503	110,336	10,988	121,324
1274		CAGE			4,580,202	4,580,202	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			1,821	1,821	-	-	-
1277		SG			11,722,127	10,786,845	935,282	(574,627)	360,656
1278		Total Amortization Expense by Factor		B4	<u>77,076,655</u>	<u>73,034,756</u>	<u>4,041,899</u>	<u>11,405,017</u>	<u>15,446,916</u>
1279	408	Taxes Other Than Income							
1280		S			48,116,496	33,475,210	14,641,286	1,273,849	15,915,135
1281		GPS			168,331,505	156,405,923	11,925,582	767,699	12,693,281
1282		SO			(442,022)	(410,706)	(31,315)	-	(31,315)
1283		SE			1,145,877	1,058,602	87,274	-	87,274
1284		CAGE			2,331,651	2,331,651	-	-	-
1285		OPRV-ID			-	-	-	-	-
1286		EXCTAX			-	-	-	-	-
1287		DGP			-	-	-	-	-
1288		SG			-	-	-	233,785	233,785
1289		CAEE			-	-	-	-	-
1290									
1291		<b>TOTAL TAXES OTHER THAN INCOME</b>		B5	<b><u>219,483,507</u></b>	<b><u>192,860,681</u></b>	<b><u>26,622,827</u></b>	<b><u>2,275,333</u></b>	<b><u>28,898,160</u></b>
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295		CAGE			(1,225,606)	(1,225,606)	-	-	-
1296									
1297				B7	<u>(1,225,606)</u>	<u>(1,225,606)</u>	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300		CAGE			-	-	-	-	-
1301									
1302									
1303									
1304		<b>TOTAL DEFERRED ITC</b>		B7	<b><u>(1,225,606)</u></b>	<b><u>(1,225,606)</u></b>	-	-	-
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308		S			-	-	-	(2,372,504)	(2,372,504)
1309		SNP			405,404,206	377,495,592	27,908,614	-	27,908,614
1310				B6	<u>405,404,206</u>	<u>377,495,592</u>	<u>27,908,614</u>	<u>(2,372,504)</u>	<u>25,536,109</u>
1311									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp						
1313		SNP		5,087,193	4,736,983	350,210	-	350,210
1314			B6	5,087,193	4,736,983	350,210	-	350,210
1315								
1316	429	Amortization of Premium on Debt						
1317		SNP		(5,487)	(5,110)	(378)	-	(378)
1318			B6	(5,487)	(5,110)	(378)	-	(378)
1319								
1320	431	Other Interest Expense						
1321		OTH		-	-	-	-	-
1322		SO		-	-	-	-	-
1323		SNP		19,348,476	18,016,499	1,331,977	-	1,331,977
1324			B6	19,348,476	18,016,499	1,331,977	-	1,331,977
1325								
1326	432	AFUDC - Borrowed						
1327		SNP		(23,890,736)	(22,246,063)	(1,644,673)	-	(1,644,673)
1328			B6	(23,890,736)	(22,246,063)	(1,644,673)	-	(1,644,673)
1329								
1330		Total Elec. Interest Deductions for Tax	B6	405,943,652	377,997,902	27,945,750	(2,372,504)	25,573,246
1331								
1332		Non-Utility Portion of Interest						
1333	427	NUTIL		-	-	-	-	-
1334	428	NUTIL		-	-	-	-	-
1335	429	NUTIL		-	-	-	-	-
1336	431	NUTIL		-	-	-	-	-
1337								
1338		Total Non-utility Interest		-	-	-	-	-
1339								
1340		Total Interest Deductions for Tax		405,943,652	377,997,902	27,945,750	(2,372,504)	25,573,246
1341								
1342								
1343	419	Interest & Dividends						
1344		S		-	-	-	-	-
1345		SNP		(52,821,007)	(49,184,732)	(3,636,275)	-	(3,636,275)
1346		Total Operating Deductions for Tax	B6	(52,821,007)	(49,184,732)	(3,636,275)	-	(3,636,275)
1347								
1348								
1349	41010	Deferred Income Tax - Federal-DR						
1350		S		20,563,186	20,387,993	175,193	(378,302)	(203,109)
1351		SCHMDEXP		-	-	-	-	-
1352		CIAC		-	-	-	-	-
1353		SO		(20,071,237)	(18,649,274)	(1,421,963)	(811,059)	(2,233,022)
1354		SNP		18,860,811	17,562,405	1,298,406	4,448,398	5,746,803
1355		SE		-	-	-	-	-
1356		SG		45,982,563	42,313,717	3,668,846	(731,287)	2,937,559
1357		GPS		22,162,423	20,592,308	1,570,115	(766,284)	803,830
1358		TAXDEPR		349,485,592	328,442,842	21,042,750	(634,728)	20,408,022
1359		CAEW		-	-	-	-	-
1360		CN		-	-	-	-	-
1361		JBE		(910,099)	(704,295)	(205,804)	-	(205,804)
1362		CAGW		9	7	2	591,728	591,730
1363		CAGE		(129,481)	(129,481)	-	-	-
1364		JBG		-	-	-	108,469	108,469
1365		CAEE		(21,030,761)	(21,030,761)	-	-	-
1366		SNPD		131,749	123,496	8,253	-	8,253
1367			B7	415,044,755	388,908,957	26,135,798	1,826,935	27,962,733
1368								
1369								
1370								



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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR						
1372		S		(75,072,373)	(68,153,154)	(6,919,219)	(25,900)	(6,945,119)
1373		CIAC		(27,014,725)	(25,322,515)	(1,692,210)	370,512	(1,321,698)
1374		SCHMDEXP		(263,425,062)	(245,127,279)	(18,297,783)	196,998	(18,100,785)
1375		SNP		(10,509,515)	(9,786,025)	(723,490)	(2,254,509)	(2,977,999)
1376		SG		(596,403)	(548,817)	(47,586)	171,246	123,661
1377		SNPD		(975,981)	(914,845)	(61,136)	61,136	(0)
1378		SO		1,852,591	1,721,343	131,248	209,419	340,668
1379		TAXDEPR		-	-	-	-	-
1380		JBG		-	-	-	(703,184)	(703,184)
1381		BADDEBT		(231,600)	(200,039)	(31,561)	-	(31,561)
1382		GPS		564,828	524,812	40,016	-	40,016
1383		CN		-	-	-	-	-
1384		JBE		(4,093,808)	(3,168,061)	(925,747)	-	(925,747)
1385		CAGW		(42,221)	(32,864)	(9,357)	(163,382)	(172,739)
1386		CAGE		(877,648)	(877,648)	-	-	-
1387		SE		-	-	-	-	-
1388		CAEE		17,437,462	17,437,462	-	-	-
1389			B7	(362,984,455)	(334,447,630)	(28,536,824)	(2,137,663)	(30,674,487)
1390								
1391		<b>TOTAL DEFERRED INCOME TAXES</b>	<b>B7</b>	<b>52,060,300</b>	<b>54,461,327</b>	<b>(2,401,026)</b>	<b>(310,728)</b>	<b>(2,711,755)</b>
1392	SCHMAF	Additions - Flow Through						
1393		S		-	-	-	-	-
1394		SNP		-	-	-	-	-
1395		SO		-	-	-	-	-
1396		SE		-	-	-	-	-
1397		TROJP		-	-	-	-	-
1398		DGP		-	-	-	-	-
1399			B6	-	-	-	-	-
1400								
1401	SCHMAP	Additions - Permanent						
1402		S		-	-	-	-	-
1403		BADDEBT		-	-	-	-	-
1404		JBE		108,784	84,184	24,600	(20,065)	4,535
1405		SCHMDEXP		107,499	100,032	7,467	-	7,467
1406		CAEE		-	-	-	-	-
1407		CAGW		-	-	-	-	-
1408		CAGE		-	-	-	-	-
1409		SNP		-	-	-	-	-
1410		SO		983,171	913,518	69,654	18,664	88,318
1411								
1412			B6	1,199,454	1,097,734	101,720	(1,400)	100,320
1413								
1414	SCHMAT	Additions - Temporary						
1415		S		(65,397,264)	(52,534,663)	(12,862,601)	18,675,695	5,813,094
1416		JBE		16,650,562	12,885,312	3,765,250	-	3,765,250
1417		CIAC		109,875,810	102,993,159	6,882,651	(1,506,965)	5,375,686
1418		SNP		42,744,891	39,802,270	2,942,620	9,169,664	12,112,284
1419		TROJD		-	-	-	-	-
1420		CN		-	-	-	-	-
1421		SE		-	-	-	-	-
1422		SG		2,488,687	2,290,120	198,567	(696,503)	(497,936)
1423		GPS		(2,297,299)	(2,134,545)	(162,754)	-	(162,754)
1424		SO		(7,534,969)	(7,001,148)	(533,821)	(851,763)	(1,385,584)
1425		SNPD		3,969,565	3,720,910	248,655	(248,655)	0
1426		JBG		-	-	-	2,860,029	2,860,029
1427		BADDEBT		941,978	813,613	128,366	-	128,366
1428		CAGW		171,729	133,668	38,060	664,515	702,575
1429		CAGE		3,569,616	3,569,616	-	-	-
1430		CAEW		-	-	-	-	-
1431		CAEE		(70,922,629)	(70,922,629)	-	-	-
1432		SCHMDEXP		1,071,417,204	996,995,434	74,421,770	(801,241)	73,620,529
1433			B6	1,105,677,880	1,030,611,118	75,066,762	27,264,776	102,331,538
1434								
1435		<b>TOTAL SCHEDULE - M ADDITIONS</b>	<b>B6</b>	<b>1,106,877,334</b>	<b>1,031,708,851</b>	<b>75,168,483</b>	<b>27,263,376</b>	<b>102,431,859</b>
1436								
1437	SCHMDF	Deductions - Flow Through						
1438		S		-	-	-	-	-
1439		CAGW		-	-	-	-	-
1440		CAGE		-	-	-	-	-
1441		DGP		-	-	-	-	-
1442		DGU		-	-	-	-	-
1443			B6	-	-	-	-	-

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FERC	ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445		S			-	-	-	-	-
1446		SE			-	-	-	-	-
1447		CAEE			378,165	378,165	-	-	-
1448		JBE			5,963,547	4,614,989	1,348,558	(1,348,559)	(1)
1449		SNP			86,026	80,104	5,922	1,508	7,430
1450		SG			-	-	-	-	-
1451		SCHMDEXP			-	-	-	-	-
1452		SO			-	-	-	-	-
1453				B6	6,427,738	5,073,258	1,354,480	(1,347,051)	7,429
1454									
1455	SCHMDT	Deductions - Temporary							
1456		S			83,561,699	82,849,143	712,556	(1,538,649)	(826,093)
1457		BADDEBT			-	-	-	-	-
1458		CN			-	-	-	-	-
1459		SNP			76,711,743	71,430,795	5,280,948	18,092,773	23,373,721
1460		SNPD			535,855	502,289	33,566	-	33,566
1461		JBE			(3,701,604)	(2,864,547)	(837,057)	-	(837,057)
1462		SE			-	-	-	-	-
1463		SG			187,022,861	172,100,723	14,922,138	(2,974,333)	11,947,805
1464		GPS			90,140,253	83,754,193	6,386,059	(3,116,675)	3,269,384
1465		SO			(81,634,874)	(75,851,385)	(5,783,489)	(3,298,785)	(9,082,273)
1466		TAXDEPR			1,421,447,421	1,335,861,166	85,586,255	(2,581,602)	83,004,654
1467		CAGW			35	27	8	2,311,730	2,311,738
1468		CAGE			(526,634)	(526,634)	-	-	-
1469		JBG			-	-	-	441,172	441,172
1470		CAEE			(85,463,459)	(85,463,459)	-	-	-
1471		TROJD			-	-	-	-	-
1472				B6	1,688,093,296	1,581,792,311	106,300,985	7,335,631	113,636,616
1473									
1474		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,694,521,034	1,586,865,569	107,655,465	5,988,581	113,644,046
1475									
1476		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(587,643,700)	(555,156,718)	(32,486,982)	21,274,795	(11,212,187)
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		75,787,081	75,787,081	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484		<b>TOTAL STATE TAXES</b>			<b>75,787,081</b>	<b>75,787,081</b>	-	-	-
1485									
1486									
1487		Calculation of Taxable Income:							
1488		Operating Revenues			5,149,940,994	4,755,091,625	394,849,369	51,263,620	446,112,988
1489		Operating Deductions:							
1490		O & M Expenses			1,282,000,847	1,039,195,942	242,804,906	56,809,056	299,613,962
1491		Depreciation Expense			973,465,268	905,847,343	67,617,925	(11,998,389)	55,619,536
1492		Amortization Expense			77,413,343	73,344,580	4,068,762	11,403,896	15,472,659
1493		Taxes Other Than Income			219,483,507	192,860,681	26,622,827	2,275,333	28,898,160
1494		Interest & Dividends (AFUDC-Equity)			(52,821,007)	(49,184,732)	(3,636,275)	-	(3,636,275)
1495		Misc Revenue & Expense			(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
1496		Total Operating Deductions			2,497,344,818	2,160,046,808	337,298,011	58,571,771	395,869,782
1497		Other Deductions:							
1498		Interest Deductions			405,943,652	377,997,902	27,945,750	(2,372,504)	25,573,246
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			(587,643,700)	(555,156,718)	(32,486,982)	21,274,795	(11,212,187)
1501									
1502		Income Before State Taxes			1,659,008,824	1,661,890,198	(2,881,374)	16,339,148	13,457,774
1503									
1504		State Income Taxes			75,787,081	75,787,081	-	-	-
1505									
1506		Total Taxable Income			1,583,221,742	1,586,103,117	(2,881,374)	16,339,148	13,457,774
1507									
1508		Tax Rate			21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510		Federal Income Tax - Calculated			332,476,566	333,081,655	(605,089)	3,431,221	2,826,132
1511									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:							
1513	40910	Fed. Credit	SE	-	-	-	-	-
1514	40910	Fed. Credit	JBE	(109,911)	(85,056)	(24,855)	20,332	(4,523)
1515	40910	Fed. Credit	SO	(11,160)	(10,369)	(791)	(883)	(1,674)
1516	40910	Fed. Credit	SG	(137,286,826)	(126,333,016)	(10,953,810)	(6,058,567)	(17,012,377)
1517	40910	Fed. Credit	CAGW	-	-	-	-	-
1518	40910	Fed. Credit	CAEE	-	-	-	-	-
1519	<b>FEDERAL INCOME TAX</b>			<b>195,068,669</b>	<b>206,653,213</b>	<b>(11,584,544)</b>	<b>(2,607,897)</b>	<b>(14,192,441)</b>
1520	<b>TOTAL OPERATING EXPENSES</b>							
1521	<b>310 Land and Land Rights</b>			<b>2,871,856,270</b>	<b>2,544,907,556</b>	<b>326,948,715</b>	<b>55,653,146</b>	<b>382,601,861</b>
1522	310	Land and Land Rights						
1523		DGP		-	-	-	-	-
1524		DGU		-	-	-	-	-
1525		SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526		CAGW		1,788,644	1,392,227	396,417	-	396,417
1527		CAGE		47,422,384	47,422,384	-	-	-
1528		JBG		1,193,761	929,188	264,573	-	264,573
1529		S		-	-	-	-	-
1530		CAGE		-	-	-	-	-
1531			B8	91,600,385	87,652,490	3,947,895	-	3,947,895
1532								
1533	311	Structures and Improvements						
1534		DGP		-	-	-	-	-
1535		DGU		-	-	-	-	-
1536		SG		8,466,752	7,791,208	675,543	1,584	677,128
1537		CAGW		69,220,033	53,878,809	15,341,224	144,540	15,485,764
1538		CAGE		772,076,006	772,076,006	-	-	-
1539		JBG		150,738,156	117,330,084	33,408,072	93,383	33,501,454
1540		CAGE		-	-	-	-	-
1541			B8	1,000,500,948	951,076,108	49,424,839	239,507	49,664,346
1542								
1543	312	Boiler Plant Equipment						
1544		DGP		-	-	-	-	-
1545		DGU		-	-	-	-	-
1546		SG		60,624,556	55,787,457	4,837,098	91,334	4,928,433
1547		CAGW		123,130,255	95,840,918	27,289,337	(28,192,047)	(902,709)
1548		CAGE		3,151,463,044	3,151,463,044	-	-	-
1549		JBG		1,016,851,159	791,486,610	225,364,549	(41,868,516)	183,496,032
1550		S		-	-	-	-	-
1551			B8	4,352,069,014	4,094,578,029	257,490,984	(69,969,229)	187,521,756
1552								
1553	314	Turbogenerator Units						
1554		DGP		-	-	-	-	-
1555		DGU		-	-	-	-	-
1556		SG		35,521,054	32,686,909	2,834,146	18,829	2,852,975
1557		CAGW		40,016,843	31,147,917	8,868,926	44,116	8,913,042
1558		CAGE		665,661,969	665,661,969	-	-	-
1559		JBG		207,787,927	161,735,924	46,052,003	47,263	46,099,266
1560		CAGE		-	-	-	-	-
1561			B8	948,987,794	891,232,719	57,755,075	110,207	57,865,282
1562								
1563	315	Accessory Electric Equipment						
1564		DGP		-	-	-	-	-
1565		DGU		-	-	-	-	-
1566		SG		8,555,197	7,872,597	682,600	-	682,600
1567		CAGW		9,777,414	7,610,447	2,166,967	22,344	2,189,311
1568		CAGE		343,686,122	343,686,122	-	-	-
1569		JBG		62,247,697	48,451,750	13,795,946	43,843	13,839,789
1570		CAGE		-	-	-	-	-
1571			B8	424,266,429	407,620,916	16,645,513	66,187	16,711,700
1572								
1573								
1574								
1575	316	Misc Power Plant Equipment						
1576		DGP		-	-	-	-	-
1577		DGU		-	-	-	-	-
1578		SG		1,399,587	1,287,917	111,670	2,131	113,801
1579		CAGW		449,691	350,026	99,665	3,917	103,582
1580		CAGE		23,578,057	23,578,057	-	-	-
1581		JBG		5,786,942	4,504,383	1,282,559	54,539	1,337,098
1582		CAGE		-	-	-	-	-
1583			B8	31,214,277	29,720,383	1,493,894	60,587	1,554,481
1584								
1585	317	Steam Plant ARO						
1586		S		-	-	-	-	-
1587				-	-	-	-	-
1588				-	-	-	-	-

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FERC	ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590		CAGW			-	-	-	-	-
1591		CAGE			(25,052,297)	(25,052,297)	-	-	-
1592		SG			83,492,168	76,830,514	6,661,654	1,416,729	8,078,383
1593					58,439,871	51,778,217	6,661,654	1,416,729	8,078,383
1594									
1595									
1596		<b>Total Steam Production Plant</b>		B8	<b>6,907,078,717</b>	<b>6,513,658,863</b>	<b>393,419,854</b>	<b>(68,076,011)</b>	<b>325,343,843</b>
1597									
1598									
1599		Summary of Steam Production Plant by Factor							
1600		S			-	-	-	-	-
1601		JBG			1,444,605,641	1,124,437,940	320,167,702	(41,629,489)	278,538,212
1602		JBE			-	-	-	-	-
1603		SG			239,254,910	220,165,293	19,089,617	1,530,607	20,620,224
1604		CAGW			244,382,880	190,220,344	54,162,536	(27,977,129)	26,185,407
1605		CAGE			4,978,835,286	4,978,835,286	-	-	-
1606		SSGCH			-	-	-	-	-
1607		Total Steam Production Plant by Factor		B8	6,907,078,717	6,513,658,863	393,419,854	(68,076,011)	325,343,843
1608	320	Land and Land Rights							
1609		DGP			-	-	-	-	-
1610		SG			-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614		DGP			-	-	-	-	-
1615		SG			-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619		DGP			-	-	-	-	-
1620		SG			-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624		DGP			-	-	-	-	-
1625		SG			-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629		DGP			-	-	-	-	-
1630		SG			-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634		DGP			-	-	-	-	-
1635		SG			-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640		SG			-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644		<b>Total Nuclear Production Plant</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1645									
1646									
1647									
1648		Summary of Nuclear Production Plant by Factor							
1649		DGP			-	-	-	-	-
1650		DGU			-	-	-	-	-
1651		SG			-	-	-	-	-
1652									
1653		Total Nuclear Plant by Factor			-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656		SG-P			32,318,832	29,740,185	2,578,648	3,947	2,582,594
1657		SG-U			6,591,309	6,065,403	525,906	829	526,735
1658		CAGW			-	-	-	-	-
1659		CAGE			-	-	-	-	-
1660		SG			-	-	-	(426,746)	(426,746)
1661		CAGE			-	-	-	-	-
1662				B8	38,910,141	35,805,587	3,104,554	(421,971)	2,682,583
1663									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements						
1665		SG-P		271,170,427	249,534,342	21,636,085	218,925	21,855,010
1666		SG-U		19,764,804	18,187,814	1,576,990	54,241	1,631,231
1667		CAGW		-	-	-	-	-
1668		CAGE		-	-	-	-	-
1669		SG		-	-	-	-	-
1670		CAGE		-	-	-	-	-
1671			B8	290,935,231	267,722,157	23,213,075	273,166	23,486,241
1672								
1673	332	Reservoirs, Dams & Waterways						
1674		SG-P		435,640,257	400,881,491	34,758,767	10,333,718	45,092,485
1675		SG-U		100,009,571	92,030,030	7,979,541	4,164,840	12,144,382
1676		CAGW		-	-	-	-	-
1677		CAGE		-	-	-	-	-
1678		SG		-	-	-	-	-
1679		CAGE		-	-	-	-	-
1680			B8	535,649,829	492,911,521	42,738,308	14,498,559	57,236,866
1681								
1682	333	Water Wheel, Turbines, & Generators						
1683		SG-P		96,412,631	88,720,082	7,692,549	47,504	7,740,053
1684		SG-U		50,661,145	46,619,005	4,042,140	23,550	4,065,690
1685		CAGW		-	-	-	-	-
1686		CAGE		-	-	-	-	-
1687		SG		-	-	-	-	-
1688		CAGE		-	-	-	-	-
1689			B8	147,073,776	135,339,087	11,734,689	71,053	11,805,743
1690								
1691	334	Accessory Electric Equipment						
1692		SG-P		72,081,411	66,330,196	5,751,215	62,915	5,814,130
1693		SG-U		14,575,404	13,412,465	1,162,939	5,452	1,168,391
1694		CAGW		-	-	-	-	-
1695		CAGE		-	-	-	-	-
1696		SG		-	-	-	-	-
1697		CAGE		-	-	-	-	-
1698			B8	86,656,815	79,742,660	6,914,154	68,366	6,982,521
1699								
1700								
1701								
1702	335	Misc. Power Plant Equipment						
1703		SG-P		2,391,253	2,200,461	190,793	(116)	190,677
1704		SG-U		172,138	158,403	13,734	(242)	13,493
1705		CAGW		-	-	-	-	-
1706		CAGE		-	-	-	-	-
1707		SG		-	-	-	-	-
1708		CAGE		-	-	-	-	-
1709			B8	2,563,391	2,358,864	204,527	(357)	204,170
1710								
1711	336	Roads, Railroads & Bridges						
1712		SG-P		23,263,407	21,407,271	1,856,135	10,297	1,866,432
1713		SG-U		3,091,425	2,844,767	246,658	3,792	250,450
1714		CAGW		-	-	-	-	-
1715		CAGE		-	-	-	-	-
1716		SG		-	-	-	-	-
1717		CAGE		-	-	-	-	-
1718			B8	26,354,832	24,252,039	2,102,793	14,089	2,116,882
1719								
1720	337	Hydro Plant ARO						
1721		S		-	-	-	-	-
1722				-	-	-	-	-
1723								
1724	HP	Unclassified Hydro Plant - Acct 300						
1725		S		-	-	-	-	-
1726		DGU		-	-	-	-	-
1727		CAGW		-	-	-	-	-
1728		CAGE		-	-	-	-	-
1729		SG		-	-	-	-	-
1730		CAGE		-	-	-	-	-
1731				-	-	-	-	-
1732								
1733		<b>Total Hydraulic Plant</b>	B8	<b>1,128,144,015</b>	<b>1,038,131,914</b>	<b>90,012,100</b>	<b>14,502,906</b>	<b>104,515,006</b>
1734								

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FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor							
1736	S			-	-	-	-	-
1737	SG			-	-	-	(426,746)	(426,746)
1738	CAGW			-	-	-	-	-
1739	CAGE			-	-	-	-	-
1740	SG-P			933,278,219	858,814,027	74,464,192	10,677,189	85,141,381
1741	SG-U			194,865,795	179,317,887	15,547,908	4,252,462	19,800,371
1742	Total Hydraulic Plant by Factor		B8	1,128,144,015	1,038,131,914	90,012,100	14,502,906	104,515,006
1743								
1744	340	Land and Land Rights						
1745		S		74,986	74,986	-	-	-
1746		SG		-	-	-	13,388	13,388
1747		DGU		-	-	-	-	-
1748		CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749		CAGE		34,730,178	34,730,178	-	-	-
1750		SG		11,786,035	10,845,653	940,381	-	940,381
1751			B8	51,118,654	49,174,853	1,943,801	13,388	1,957,189
1752								
1753	341	Structures and Improvements						
1754		SG		-	-	-	52,982	52,982
1755		S		72,572	72,572	-	-	-
1756		CAGW		37,344,075	29,067,514	8,276,561	6,099	8,282,660
1757		CAGE		137,442,039	137,442,039	-	-	-
1758		SG		97,525,470	89,744,130	7,781,340	-	7,781,340
1759			B8	272,384,156	256,326,255	16,057,901	59,081	16,116,982
1760								
1761	342	Fuel Holders, Producers & Accessories						
1762		SG		-	-	-	-	-
1763		DGU		-	-	-	-	-
1764		CAGW		1,816,984	1,414,286	402,698	-	402,698
1765		CAGE		14,581,692	14,581,692	-	-	-
1766		CAGE		-	-	-	-	-
1767			B8	16,398,675	15,995,978	402,698	-	402,698
1768								
1769	343	Prime Movers						
1770		S		-	-	-	-	-
1771		DGU		-	-	-	-	-
1772		SG		-	-	-	12,006,764	12,006,764
1773		CAGW		332,783,497	259,028,747	73,754,750	2,453,110	76,207,859
1774		CAGE		802,427,525	802,427,525	-	-	-
1775		SG		2,883,890,877	2,653,791,642	230,099,235	-	230,099,235
1776			B8	4,019,101,899	3,715,247,914	303,853,984	14,459,874	318,313,858
1777								
1778	344	Generators						
1779		S		282,781	282,781	-	-	-
1780		DGU		-	-	-	-	-
1781		SG		116,955	107,623	9,332	45,100	54,432
1782		CAGW		114,396,523	89,042,841	25,353,682	16,094	25,369,776
1783		CAGE		310,769,633	310,769,633	-	-	-
1784		SG		165,088,467	151,916,426	13,172,041	-	13,172,041
1785			B8	590,654,359	552,119,304	38,535,055	61,195	38,596,249
1786								
1787	345	Accessory Electric Plant						
1788		SG		-	-	-	21,639	21,639
1789		S		310,058	310,058	-	-	-
1790		CAGW		48,320,936	37,611,575	10,709,361	5,367	10,714,727
1791		CAGE		165,936,232	165,936,232	-	-	-
1792		SG		240,853,361	221,636,207	19,217,154	-	19,217,154
1793			B8	455,420,587	425,494,072	29,926,514	27,005	29,953,520
1794								
1795								
1796								
1797	346	Misc. Power Plant Equipment						
1798		SG		-	-	-	6,275	6,275
1799		SG		11,756,127	10,818,131	937,995	-	937,995
1800		CAGW		3,481,452	2,709,858	771,594	-	771,594
1801		CAGE		9,181,860	9,181,860	-	-	-
1802			B8	24,419,439	22,709,850	1,709,589	6,275	1,715,864
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300						
1809		S		-	-	-	-	-
1810		SG		-	-	-	-	-
1811		CAGW		-	-	-	-	-
1812		CAGE		-	-	-	-	-
1813				-	-	-	-	-
1814				-	-	-	-	-
1815	<b>Total Other Production Plant</b>		B8	<b>5,429,497,768</b>	<b>5,037,068,226</b>	<b>392,429,542</b>	<b>14,626,818</b>	<b>407,056,360</b>
1816								
1817	Summary of Other Production Plant by Factor							
1818		S		740,397	740,397	-	-	-
1819		DGU		-	-	-	-	-
1820		SG		3,411,017,290	3,138,859,812	272,157,478	12,146,148	284,303,626
1821		CAGW		542,670,922	422,398,858	120,272,064	2,480,670	122,752,734
1822		CAGE		1,475,069,159	1,475,069,159	-	-	-
1823		SSGCT		-	-	-	-	-
1824	<b>Total of Other Production Plant by Factor</b>		B8	<b>5,429,497,768</b>	<b>5,037,068,226</b>	<b>392,429,542</b>	<b>14,626,818</b>	<b>407,056,360</b>
1825								
1826	Experimental Plant							
1827	103	Experimental Plant						
1828		DGP		-	-	-	-	-
1829	<b>Total Experimental Plant</b>			-	-	-	-	-
1830								
1831	<b>TOTAL PRODUCTION PLANT</b>		B8	<b>13,464,720,500</b>	<b>12,588,859,003</b>	<b>875,861,497</b>	<b>(38,946,287)</b>	<b>836,915,209</b>
1832	350	Land and Land Rights						
1833		DGP		-	-	-	-	-
1834		DGU		-	-	-	-	-
1835		CAGW		-	-	-	-	-
1836		CAGE		-	-	-	-	-
1837		JBG		-	-	-	-	-
1838		SG		317,236,747	291,925,133	25,311,614	1,578,047	26,889,661
1839			B8	317,236,747	291,925,133	25,311,614	1,578,047	26,889,661
1840								
1841	352	Structures and Improvements						
1842		S		-	-	-	-	-
1843		DGP		-	-	-	-	-
1844		DGU		-	-	-	-	-
1845		CAGW		-	-	-	-	-
1846		CAGE		-	-	-	-	-
1847		JBG		-	-	-	-	-
1848		SG		343,853,358	316,418,064	27,435,294	2,362,496	29,797,791
1849			B8	343,853,358	316,418,064	27,435,294	2,362,496	29,797,791
1850								
1851	353	Station Equipment						
1852		DGP		-	-	-	-	-
1853		DGU		-	-	-	-	-
1854		CAGW		1,969,943	1,533,345	436,598	3,945,272	4,381,870
1855		CAGE		-	-	-	-	-
1856		JBG		-	-	-	3,201,215	3,201,215
1857		SG		2,485,222,213	2,286,931,864	198,290,350	(3,739,206)	194,551,143
1858			B8	2,487,192,157	2,288,465,209	198,726,948	3,407,281	202,134,229
1859								
1860	354	Towers and Fixtures						
1861		DGP		-	-	-	-	-
1862		DGU		-	-	-	-	-
1863		CAGW		-	-	-	-	-
1864		CAGE		-	-	-	-	-
1865		JBG		-	-	-	-	-
1866		SG		1,423,145,554	1,309,595,938	113,549,617	6,170,812	119,720,429
1867			B8	1,423,145,554	1,309,595,938	113,549,617	6,170,812	119,720,429
1868								
1869	355	Poles and Fixtures						
1870		DGP		-	-	-	-	-
1871		DGU		-	-	-	-	-
1872		CAGW		-	-	-	(14,931)	(14,931)
1873		CAGE		-	-	-	-	-
1874		JBG		-	-	-	-	-
1875		SG		1,187,970,712	1,093,185,173	94,785,539	77,187,990	171,973,529
1876			B8	1,187,970,712	1,093,185,173	94,785,539	77,173,059	171,958,598
1877								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading						
1879								
1880		DGP		-	-	-	-	-
1881		DGU		-	-	-	-	-
1882		CAGW		-	-	-	-	-
1883		CAGE		-	-	-	-	-
1884		JBG		-	-	-	-	-
1885		SG		1,516,382,804	1,395,393,995	120,988,809	8,335,779	129,324,588
1886			B8	1,516,382,804	1,395,393,995	120,988,809	8,335,779	129,324,588
1887	357	Underground Conduit						
1888								
1889		DGP		-	-	-	-	-
1890		DGU		-	-	-	-	-
1891		CAGW		-	-	-	-	-
1892		CAGE		-	-	-	-	-
1893		SG		3,857,984	3,550,164	307,820	2	307,822
1894			B8	3,857,984	3,550,164	307,820	2	307,822
1895	358	Underground Conductors						
1896								
1897		DGP		-	-	-	-	-
1898		DGU		-	-	-	-	-
1899		CAGW		-	-	-	-	-
1900		CAGE		-	-	-	-	-
1901		SG		9,080,617	8,356,095	724,522	-	724,522
1902			B8	9,080,617	8,356,095	724,522	-	724,522
1903	359	Roads and Trails						
1904								
1905		DGP		-	-	-	-	-
1906		JBG		-	-	-	-	-
1907		CAGW		-	-	-	-	-
1908		CAGE		-	-	-	-	-
1909		SG		12,141,658	11,172,902	968,756	(15)	968,741
1910			B8	12,141,658	11,172,902	968,756	(15)	968,741
1911	TP	Unclassified Trans Plant - Acct 300						
1912								
1913		SG		575,618,829	529,691,484	45,927,345	(29,111,788)	16,815,557
1914		CAGW		(24,071)	(18,736)	(5,335)	5,335	-
1915		CAGE		(47,828)	(47,828)	-	-	-
1916				575,546,931	529,624,920	45,922,011	(29,106,453)	16,815,557
1917	TS0	Unclassified Trans Sub Plant - Acct 300						
1918								
1919		SG		-	-	-	-	-
1920				-	-	-	-	-
1921				-	-	-	-	-
1922		<b>TOTAL TRANSMISSION PLANT</b>	B8	<b>7,876,408,522</b>	<b>7,247,687,593</b>	<b>628,720,930</b>	<b>69,921,008</b>	<b>698,641,937</b>
1923		Summary of Transmission Plant by Factor						
1924								
1925		JBG		-	-	-	3,201,215	3,201,215
1926		JBE		-	-	-	-	-
1927		CAGW		1,945,873	1,514,609	431,263	3,935,676	4,366,939
1928		CAGE		(47,828)	(47,828)	-	-	-
1929		SG		7,874,510,477	7,246,220,811	628,289,666	62,784,117	691,073,783
1930		Total Transmission Plant by Factor	B8	7,876,408,522	7,247,687,593	628,720,930	69,921,008	698,641,937
1931	360	Land and Land Rights						
1932								
1933		S		67,529,478	65,647,874	1,881,604	371,965	2,253,569
1934			B8	67,529,478	65,647,874	1,881,604	371,965	2,253,569
1935	361	Structures and Improvements						
1936								
1937		S		132,942,689	124,736,954	8,205,735	933,290	9,139,025
1938			B8	132,942,689	124,736,954	8,205,735	933,290	9,139,025
1939	362	Station Equipment						
1940								
1941		S		1,092,667,887	1,008,598,681	84,069,206	8,850,801	92,920,006
1942			B8	1,092,667,887	1,008,598,681	84,069,206	8,850,801	92,920,006
1943	363	Storage Battery Equipment						
1944								
1945		S		-	-	-	-	-
1946				-	-	-	-	-
1947	364	Poles, Towers & Fixtures						
1948								
1949		S		1,403,211,649	1,282,201,821	121,009,827	9,081,757	130,091,585
1950			B8	1,403,211,649	1,282,201,821	121,009,827	9,081,757	130,091,585
1951	365	Overhead Conductors						
1952								
1953		S		880,141,945	794,283,550	85,858,395	6,646,514	92,504,909
1954			B8	880,141,945	794,283,550	85,858,395	6,646,514	92,504,909



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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit						
1954		S		438,961,381	417,325,305	21,636,076	3,485,313	25,121,389
1955			B8	438,961,381	417,325,305	21,636,076	3,485,313	25,121,389
1956								
1957								
1958								
1959								
1960	367	Underground Conductors						
1961		S		1,019,236,609	984,946,286	34,290,323	6,243,544	40,533,867
1962			B8	1,019,236,609	984,946,286	34,290,323	6,243,544	40,533,867
1963								
1964	368	Line Transformers						
1965		S		1,532,991,706	1,408,124,861	124,866,844	9,220,977	134,087,822
1966			B8	1,532,991,706	1,408,124,861	124,866,844	9,220,977	134,087,822
1967								
1968	369	Services						
1969		S		956,325,884	881,326,914	74,998,970	6,455,425	81,454,395
1970			B8	956,325,884	881,326,914	74,998,970	6,455,425	81,454,395
1971								
1972	370	Meters						
1973		S		262,272,913	247,496,770	14,776,143	1,770,793	16,546,936
1974			B8	262,272,913	247,496,770	14,776,143	1,770,793	16,546,936
1975								
1976	371	Installations on Customers' Premises						
1977		S		8,800,611	8,283,012	517,599	50,098	567,697
1978			B8	8,800,611	8,283,012	517,599	50,098	567,697
1979								
1980	372	Leased Property						
1981		S		-	-	-	-	-
1982				-	-	-	-	-
1983								
1984	373	Street Lights						
1985		S		62,927,265	58,926,575	4,000,689	358,613	4,359,303
1986			B8	62,927,265	58,926,575	4,000,689	358,613	4,359,303
1987								
1988	DP	Unclassified Dist Plant - Acct 300						
1989		S		139,265,522	132,277,544	6,987,978	4,314,349	11,302,326
1990				139,265,522	132,277,544	6,987,978	4,314,349	11,302,326
1991								
1992	DS0	Unclassified Dist Sub Plant - Acct 300						
1993		S		-	-	-	-	-
1994				-	-	-	-	-
1995								
1996								
1997		<b>TOTAL DISTRIBUTION PLANT</b>	B8	<b>7,997,275,538</b>	<b>7,414,176,149</b>	<b>583,099,389</b>	<b>57,783,440</b>	<b>640,882,829</b>
1998								
1999		Summary of Distribution Plant by Factor						
2000		S		7,997,275,538	7,414,176,149	583,099,389	57,783,440	640,882,829
2001								
2002		Total Distribution Plant by Factor	B8	7,997,275,538	7,414,176,149	583,099,389	57,783,440	640,882,829
2003	389	Land and Land Rights						
2004		S		15,079,558	13,980,732	1,098,826	-	1,098,826
2005		CN		1,128,506	1,052,411	76,095	-	76,095
2006		DGU		-	-	-	-	-
2007		SG		1,228	1,130	98	-	98
2008		CAGW		-	-	-	-	-
2009		CAGE		332	332	-	-	-
2010		SO		7,611,617	7,072,366	539,251	-	539,251
2011			B8	23,821,241	22,106,971	1,714,270	-	1,714,270
2012								
2013	390	Structures and Improvements						
2014		S		140,444,827	126,248,720	14,196,107	97,876	14,293,983
2015		CAEE		893,648	893,648	-	-	-
2016		SE		-	-	-	-	-
2017		CN		8,207,715	7,654,270	553,445	-	553,445
2018		SG		11,452,009	10,538,278	913,730	(1,226)	912,504
2019		CAGW		10,644	8,285	2,359	-	2,359
2020		CAGE		497,786	497,786	-	-	-
2021		JBG		-	-	-	-	-
2022		SO		104,088,842	96,714,584	7,374,258	271,962	7,646,220
2023			B8	265,595,471	242,555,572	23,039,899	368,611	23,408,511
2024								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment						
2026		S		7,141,973	6,771,146	370,827	61,382	432,210
2027		DGP		-	-	-	-	-
2028		DGU		-	-	-	-	-
2029		CN		3,592,749	3,350,491	242,258	10,025	252,284
2030		SG		1,014,823	933,853	80,970	2,223	83,193
2031		SE		-	-	-	-	-
2032		SO		65,845,922	61,181,015	4,664,908	575,275	5,240,182
2033		CAGW		241,559	188,022	53,537	(94)	53,443
2034		CAGE		2,703,570	2,703,570	-	-	-
2035		JBG		273,249	212,689	60,560	-	60,560
2036		JBE		-	-	-	-	-
2037		CAEE		31,954	31,954	-	-	-
2038		CAGE		-	-	-	-	-
2039		CAGE		-	-	-	-	-
2040			B8	80,845,799	75,372,738	5,473,061	648,811	6,121,872
2041								
2042	392	Transportation Equipment						
2043		S		107,210,461	101,104,307	6,106,154	255,904	6,362,058
2044		SO		7,397,913	6,873,802	524,111	(41,180)	482,931
2045		SG		11,734,003	10,797,773	936,230	11,808	948,038
2046		CN		-	-	-	-	-
2047		DGU		-	-	-	-	-
2048		SE		-	-	-	-	-
2049		DGP		-	-	-	-	-
2050		CAGW		213,777	166,398	47,379	-	47,379
2051		CAGE		9,115,415	9,115,415	-	-	-
2052		JBG		2,873,357	2,236,536	636,822	(8,736)	628,086
2053		CAEW		-	-	-	-	-
2054		CAEE		328,145	328,145	-	-	-
2055		CAGE		-	-	-	-	-
2056		CAGE		-	-	-	-	-
2057			B8	138,873,070	130,622,374	8,250,696	217,795	8,468,491
2058								
2059	393	Stores Equipment						
2060		S		9,245,356	8,555,302	690,054	7,282	697,337
2061		DGP		-	-	-	-	-
2062		DGU		-	-	-	-	-
2063		SO		234,652	218,028	16,624	(1,167)	15,458
2064		SG		1,637,075	1,506,456	130,619	23,374	153,992
2065		CAGW		212,657	165,526	47,131	(6,001)	41,130
2066		CAGE		3,365,265	3,365,265	-	-	-
2067		JBG		962,320	749,042	213,279	-	213,279
2068		CAGE		-	-	-	-	-
2069			B8	15,657,325	14,559,619	1,097,707	23,488	1,121,195
2070								
2071	394	Tools, Shop & Garage Equipment						
2072		S		37,420,319	34,696,579	2,723,740	23,797	2,747,537
2073		DGP		-	-	-	-	-
2074		SG		3,131,799	2,881,919	249,879	22,696	272,575
2075		SO		1,895,974	1,761,652	134,322	(4,357)	129,965
2076		SE		-	-	-	-	-
2077		DGU		-	-	-	-	-
2078		CAGW		726,395	565,404	160,991	3,018	164,009
2079		CAGE		15,082,435	15,082,435	-	-	-
2080		JBG		2,835,298	2,206,911	628,387	(16,638)	611,749
2081		CAEW		-	-	-	-	-
2082		CAEE		125,691	125,691	-	-	-
2083		CAGE		-	-	-	-	-
2084		CAGE		-	-	-	-	-
2085			B8	61,217,911	57,320,593	3,897,318	28,516	3,925,835
2086								
2087	395	Laboratory Equipment						
2088		S		23,586,126	22,140,371	1,445,755	(5,023)	1,440,732
2089		DGP		-	-	-	-	-
2090		DGU		-	-	-	-	-
2091		SO		5,105,751	4,744,030	361,721	3,635	365,356
2092		SE		-	-	-	-	-
2093		SG		2,386,880	2,196,436	190,444	2,672	193,116
2094		CAGW		216,607	168,601	48,007	1,090	49,096
2095		CAGE		3,517,770	3,517,770	-	-	-
2096		JBG		481,323	374,648	106,676	6,137	112,812
2097		CAEW		-	-	-	-	-
2098		CAEE		1,333,377	1,333,377	-	-	-
2099		CAGE		-	-	-	-	-
2100		CAGE		-	-	-	-	-
2101			B8	36,627,836	34,475,234	2,152,602	8,511	2,161,112

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102								
2103	396	Power Operated Equipment						
2104		S		162,470,616	152,828,944	9,641,672	(54,837)	9,586,835
2105		DGP		-	-	-	-	-
2106		SG		7,143,244	6,573,300	569,944	(17,318)	552,625
2107		SO		6,264,798	5,820,963	443,835	(141,199)	302,635
2108		DGU		-	-	-	-	-
2109		SE		-	-	-	-	-
2110		CAGW		191,644	149,170	42,474	-	42,474
2111		CAGE		28,626,660	28,626,660	-	-	-
2112		JBG		10,463,493	8,144,470	2,319,022	-	2,319,022
2113		CAEW		-	-	-	-	-
2114		CAEE		236,686	236,686	-	-	-
2115		CAGE		-	-	-	-	-
2116		CAGE		-	-	-	-	-
2117			B8	215,397,141	202,380,194	13,016,947	(213,355)	12,803,592
2118	397	Communication Equipment						
2119		S		194,834,562	182,150,836	12,683,726	2,267,181	14,950,906
2120		DGP		-	-	-	-	-
2121		DGU		-	-	-	-	-
2122		SO		93,040,701	86,449,157	6,591,544	3,414,322	10,005,866
2123		CN		3,631,876	3,386,979	244,897	(171,523)	73,374
2124		SG		151,808,410	139,695,954	12,112,455	328,468	12,440,924
2125		SE		-	-	-	-	-
2126		CAGW		1,137,680	885,536	252,144	959,562	1,211,706
2127		CAGE		27,233,850	27,233,850	-	-	-
2128		JBG		4,278,750	3,330,451	948,299	(493,010)	455,288
2129		CAEW		-	-	-	-	-
2130		CAEE		361,776	361,776	-	-	-
2131		JBE		-	-	-	-	-
2132		CAGE		-	-	-	-	-
2133			B8	476,327,605	443,494,541	32,833,064	6,305,000	39,138,064
2134								
2135	398	Misc. Equipment						
2136		S		3,165,036	2,984,621	180,414	8,329	188,744
2137		DGP		-	-	-	-	-
2138		DGU		-	-	-	-	-
2139		CN		78,824	73,509	5,315	(11)	5,304
2140		SO		2,189,602	2,034,477	155,124	(10,484)	144,640
2141		SE		-	-	-	-	-
2142		SG		762,522	701,682	60,840	2,881	63,721
2143		CAGW		24,068	18,734	5,334	-	5,334
2144		CAGE		1,831,679	1,831,679	-	-	-
2145		JBG		266,410	207,365	59,044	-	59,044
2146		CAEW		-	-	-	-	-
2147		CAEE		3,966	3,966	-	-	-
2148		CAGE		-	-	-	-	-
2149			B8	8,322,106	7,856,034	466,072	716	466,788
2150								
2151	399	Coal Mine						
2152		SE		-	-	-	-	-
2153		CAEW		-	-	-	-	-
2154		CAEE		1,822,901	1,822,901	-	-	-
2155	MP	JBE		-	-	-	40,072,259	40,072,259
2156			B8	1,822,901	1,822,901	-	40,072,259	40,072,259
2157								
2158	399L	WIDCO Capital Lease						
2159		SE		-	-	-	-	-
2160				-	-	-	-	-
2161				-	-	-	-	-
2162		Remove Capital Leases		-	-	-	-	-
2163				-	-	-	-	-
2164				-	-	-	-	-
2165	1011390	General Capital Leases						
2166		S		2,132,115	2,132,115	-	-	-
2167		CAGW		2,426,847	1,888,986	537,862	-	537,862
2168		CAGE		6,998,319	6,998,319	-	-	-
2169		SO		-	-	-	-	-
2170			B9	11,557,281	11,019,419	537,862	-	537,862
2171				-	-	-	-	-
2172		Remove Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2173			B9	-	-	-	-	-
2174				-	-	-	-	-
2175	1011392	General Vehicles Capital Leases						
2176		SO		-	-	-	-	-
2177				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2178								
2179	Remove Capital Leases			-	-	-	-	-
2180				-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		S		-	-	-	-	-
2184		SO		66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2185		CN		-	-	-	-	-
2186		SG		-	-	-	-	-
2187		CAGE		-	-	-	-	-
2188		CAGW		-	-	-	-	-
2189				66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		S		-	-	-	-	-
2193		SO		-	-	-	-	-
2194		SG		-	-	-	-	-
2195		DGP		-	-	-	-	-
2196		DGU		-	-	-	-	-
2197				-	-	-	-	-
2198								
2199	<b>TOTAL GENERAL PLANT</b>		B8	<b>1,391,203,364</b>	<b>1,294,536,669</b>	<b>96,666,695</b>	<b>47,456,481</b>	<b>144,123,176</b>
2200								
2201	Summary of General Plant by Factor							
2202		S		702,730,948	653,593,672	49,137,276	2,661,891	51,799,167
2203		JBG		22,434,200	17,462,112	4,972,088	(512,247)	4,459,841
2204		JBE		-	-	-	40,072,259	40,072,259
2205		SG		191,071,991	175,826,782	15,245,209	375,577	15,620,786
2206		SO		360,370,731	334,839,975	25,530,756	4,062,934	29,593,690
2207		SE		-	-	-	-	-
2208		CN		16,639,670	15,517,660	1,122,010	(161,508)	960,502
2209		DEU		-	-	-	-	-
2210		CAGW		5,401,879	4,204,662	1,197,218	957,575	2,154,792
2211		CAGE		98,973,082	98,973,082	-	-	-
2212		CAEW		-	-	-	-	-
2213		CAEE		5,138,143	5,138,143	-	-	-
2214		SSGCT		-	-	-	-	-
2215		SSGCH		-	-	-	-	-
2216		Less Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2217	Total General Plant by Factor		B8	1,391,203,364	1,294,536,669	96,666,695	47,456,481	144,123,176
2218	301	Organization						
2219		S		-	-	-	-	-
2220		SO		-	-	-	-	-
2221		CAGW		-	-	-	-	-
2222		CAGE		-	-	-	-	-
2223		SG		-	-	-	-	-
2224			B8	-	-	-	-	-
2225	302	Franchise & Consent						
2226		S		(31,081,215)	(31,081,215)	-	-	-
2227		SG		13,159,840	12,109,846	1,049,994	-	1,049,994
2228		SG-P		177,566,825	163,399,163	14,167,662	(8,934)	14,158,728
2229		SG-U		10,497,825	9,660,227	837,598	(32,360)	805,238
2230		CAGW		-	-	-	-	-
2231		CAGE		-	-	-	-	-
2232		DGP		-	-	-	-	-
2233		DGU		-	-	-	-	-
2234			B8	170,143,275	154,088,021	16,055,254	(41,295)	16,013,960
2235								
2236	303	Miscellaneous Intangible Plant						
2237		S		22,091,529	20,054,543	2,036,986	-	2,036,986
2238		SG		96,846,129	89,118,992	7,727,137	(33,698)	7,693,439
2239		SO		441,349,333	410,081,582	31,267,751	8,943,626	40,211,377
2240		SE		-	-	-	-	-
2241		CN		223,012,159	207,974,491	15,037,668	(84,242)	14,953,426
2242		CAGW		29,282,101	22,792,314	6,489,787	(4,290)	6,485,497
2243		CAGE		69,224,844	69,224,844	-	-	-
2244		JBG		2,634,359	2,050,507	583,853	-	583,853
2245		CAEW		-	-	-	-	-
2246		CAEE		9,106	9,106	-	-	-
2247		SG-P		-	-	-	-	-
2248		CAGE		-	-	-	-	-
2249			B8	884,449,560	821,306,377	63,143,182	8,821,396	71,964,578
2250	303	Less Non-Utility Plant						
2251		S		-	-	-	-	-
2252			B8	884,449,560	821,306,377	63,143,182	8,821,396	71,964,578

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300						
2254		S		-	-	-	-	-
2255		SG		-	-	-	-	-
2256		DGU		-	-	-	-	-
2257		SO		-	-	-	-	-
2258				-	-	-	-	-
2259				-	-	-	-	-
2260	<b>TOTAL INTANGIBLE PLANT</b>		B8	<b>1,054,592,835</b>	<b>975,394,398</b>	<b>79,198,436</b>	<b>8,780,101</b>	<b>87,978,537</b>
2261								
2262	Summary of Intangible Plant by Factor							
2263		S		(8,989,686)	(11,026,672)	2,036,986	-	2,036,986
2264		JBG		2,634,359	2,050,507	583,853	-	583,853
2265		JBE		-	-	-	-	-
2266		SG		110,005,969	101,228,837	8,777,131	(33,698)	8,743,434
2267		SO		441,349,333	410,081,582	31,267,751	8,943,626	40,211,377
2268		CN		223,012,159	207,974,491	15,037,668	(84,242)	14,953,426
2269		CAGW		29,282,101	22,792,314	6,489,787	(4,290)	6,485,497
2270		CAGE		69,224,844	69,224,844	-	-	-
2271		CAEW		-	-	-	-	-
2272		CAEE		9,106	9,106	-	-	-
2273		SG-P		177,566,825	163,399,163	14,167,662	(8,934)	14,158,728
2274		SG-U		10,497,825	9,660,227	837,598	(32,360)	805,238
2275		SE		-	-	-	-	-
2276	Total Intangible Plant by Factor		B8	<b>1,054,592,835</b>	<b>975,394,398</b>	<b>79,198,436</b>	<b>8,780,101</b>	<b>87,978,537</b>
2277	Summary of Unclassified Plant (Account 106)							
2278		DP		139,265,522	132,277,544	6,987,978	4,314,349	11,302,326
2279		DS0		-	-	-	-	-
2280		GP		66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2281		HP		-	-	-	-	-
2282		NP		-	-	-	-	-
2283		OP		-	-	-	-	-
2284		TP		575,546,931	529,624,920	45,922,011	(29,106,453)	16,815,557
2285		TS0		-	-	-	-	-
2286		IP		-	-	-	-	-
2287		MP		-	-	-	-	-
2288		SP		58,439,871	51,778,217	6,661,654	1,416,729	8,078,383
2289	Total Unclassified Plant by Factor			<b>839,947,282</b>	<b>775,650,581</b>	<b>64,296,701</b>	<b>(23,379,248)</b>	<b>40,917,452</b>
2290								
2291	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		B8	<b>31,784,200,759</b>	<b>29,520,653,813</b>	<b>2,263,546,946</b>	<b>144,994,742</b>	<b>2,408,541,689</b>
2292	Summary of Electric Plant by Factor							
2293		S		8,691,757,198	8,057,483,546	634,273,651	60,445,331	694,718,982
2294		SE		-	-	-	-	-
2295		JBG		1,469,674,201	1,143,950,559	325,723,642	(38,940,522)	286,783,121
2296		JBE		-	-	-	40,072,259	40,072,259
2297		SG		11,825,860,637	10,882,301,535	943,559,102	76,376,006	1,019,935,107
2298		SO		801,720,064	744,921,556	56,798,508	13,006,559	69,805,067
2299		CN		239,651,829	223,492,151	16,159,678	(245,750)	15,913,928
2300		DEU		-	-	-	-	-
2301		CAGW		823,683,655	641,130,788	182,552,868	(20,607,499)	161,945,369
2302		CAGE		6,622,054,543	6,622,054,543	-	-	-
2303		CAEW		-	-	-	-	-
2304		CAEE		5,147,249	5,147,249	-	-	-
2305		SSGCH		-	-	-	-	-
2306		SSGT		-	-	-	-	-
2307		Less Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2308			B8	<b>30,467,992,095</b>	<b>28,309,462,508</b>	<b>2,158,529,586</b>	<b>130,106,385</b>	<b>2,288,635,972</b>
2309	105	Plant Held For Future Use						
2310		S		13,293,032	13,293,032	-	-	-
2311		SG		1,765,496	1,624,631	140,865	-	140,865
2312		SG		-	-	-	-	-
2313		SG		-	-	-	-	-
2314		SE		-	-	-	-	-
2315		SG		-	-	-	-	-
2316		SG		4,089,847	3,763,527	326,320	-	326,320
2317		CAGE		-	-	-	-	-
2318		CAEW		-	-	-	-	-
2319		CAEE		-	-	-	-	-
2320	<b>Total Plant Held For Future Use</b>		B10	<b>19,148,374</b>	<b>18,681,190</b>	<b>467,185</b>	<b>-</b>	<b>467,185</b>
2321								
2322	114	Electric Plant Acquisition Adjustments						
2323		S		11,763,784	11,763,784	-	-	-
2324		SG		1,981,728	1,823,611	158,118	-	158,118
2325		CAGW		-	-	-	-	-
2326		CAGE		141,186,242	141,186,242	-	-	-
2327		DGP		-	-	-	-	-
2328	<b>Total Electric Plant Acquisition Adjustments</b>		B15	<b>154,931,754</b>	<b>154,773,637</b>	<b>158,118</b>	<b>-</b>	<b>158,118</b>
2329								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments						
2331		S		(2,781,024)	(2,781,024)	-	-	-
2332		SG		(529,824)	(487,551)	(42,273)	-	(42,273)
2333		CAGW		-	-	-	-	-
2334		CAGE		(139,583,428)	(139,583,428)	-	-	-
2335		DGP		-	-	-	-	-
2336		<b>Total Accum Provision for Asset Acq. Adj.</b>	B15	<b>(142,894,276)</b>	<b>(142,852,003)</b>	<b>(42,273)</b>	-	<b>(42,273)</b>
2337								
2338	128	Pensions						
2339		SO		-	-	-	-	-
2340		<b>Total Pensions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2341								
2342	124	Weatherization						
2343		S		604,411	601,099	3,312	-	3,312
2344		SO		-	-	-	-	-
2345			B16	<b>604,411</b>	<b>601,099</b>	<b>3,312</b>	-	<b>3,312</b>
2346								
2347	182W	Weatherization						
2348		S		202,390,509	202,390,509	-	-	-
2349		SG		-	-	-	-	-
2350		CAGE		-	-	-	-	-
2351		SO		-	-	-	-	-
2352			B16	<b>202,390,509</b>	<b>202,390,509</b>	<b>-</b>	<b>-</b>	<b>-</b>
2353								
2354	186W	Weatherization						
2355		S		-	-	-	-	-
2356		CN		-	-	-	-	-
2357		CNP		-	-	-	-	-
2358		SG		-	-	-	-	-
2359		SO		-	-	-	-	-
2360				-	-	-	-	-
2361								
2362		<b>Total Weatherization</b>		<b>202,994,921</b>	<b>202,991,609</b>	<b>3,312</b>	<b>-</b>	<b>3,312</b>
2363								
2364	151	Fuel Stock						
2365		DEU		-	-	-	-	-
2366		SE		-	-	-	-	-
2367		CAEW		2,113,565	1,635,617	477,948	(477,948)	0
2368		CAEE		152,130,910	152,130,910	-	-	-
2369		JBE		38,554,067	29,835,700	8,718,367	(8,718,367)	-
2370		CAEE		-	-	-	-	-
2371		CAEE		-	-	-	-	-
2372		<b>Total Fuel Stock</b>	B13	<b>192,798,541</b>	<b>183,602,226</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	<b>0</b>
2373								
2374	152	Fuel Stock - Undistributed						
2375		SE		-	-	-	-	-
2376		CAEW		-	-	-	-	-
2377		CAEE		-	-	-	-	-
2378				-	-	-	-	-
2379								
2380	25316	DG&T Working Capital Deposit						
2381		SE		-	-	-	-	-
2382		CAEW		-	-	-	-	-
2383		CAEE		(2,946,250)	(2,946,250)	-	-	-
2384			B13	<b>(2,946,250)</b>	<b>(2,946,250)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2385								
2386	25317	DG&T Working Capital Deposit						
2387		SE		-	-	-	-	-
2388		CAEW		-	-	-	-	-
2389		CAEE		(2,644,215)	(2,644,215)	-	-	-
2390			B13	<b>(2,644,215)</b>	<b>(2,644,215)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2391								
2392	25319	Provo Working Capital Deposit						
2393		SE		-	-	-	-	-
2394		CAEW		-	-	-	-	-
2395		CAEE		-	-	-	-	-
2396				-	-	-	-	-
2397				-	-	-	-	-
2398		<b>Total Fuel Stock</b>	B13	<b>187,208,076</b>	<b>178,011,762</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	<b>0</b>

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies						
2400		S		154,962,581	145,119,675	9,842,906	(9,842,906)	-
2401		SG		1,787,428	1,644,813	142,615	(142,615)	-
2402		SE		-	-	-	-	-
2403		SO		(1,117,344)	(1,038,185)	(79,159)	79,159	-
2404		SNPPS		-	-	-	-	-
2405		SNPPH		-	-	-	-	-
2406		SNPD		(1,387,115)	(1,300,226)	(86,889)	86,889	0
2407		SNPT		-	-	-	-	-
2408		DGU		-	-	-	-	-
2409		DGP		-	-	-	-	-
2410		JBE		-	-	-	-	-
2411		SNPP		-	-	-	-	-
2412		CAGW		9,451,029	7,356,399	2,094,630	(2,094,630)	-
2413		CAGE		118,885,245	118,885,245	-	-	-
2414		JBG		1,562,806	1,216,441	346,364	(346,364)	-
2415		CAEW		-	-	-	-	-
2416		CAEE		-	-	-	-	-
2417		CAGE		-	-	-	-	-
2418		Total Materials and Supplies - FERC 154	B13	284,144,630	271,884,163	12,260,467	(12,260,467)	0
2419								
2420	163	Stores Expense Undistributed						
2421		SO		-	-	-	-	-
2422								
2423								
2424								
2425	25318	Provo Working Capital Deposit						
2426		SNPPS		-	-	-	-	-
2427		CAGW		-	-	-	-	-
2428		CAGE		(273,000)	(273,000)	-	-	-
2429			B13	(273,000)	(273,000)	-	-	-
2430								
2431		Total Materials & Supplies (Net)	B13	283,871,630	271,611,163	12,260,467	(12,260,467)	0
2432								
2433	165	Prepayments						
2434		S		30,084,020	30,084,020	-	-	-
2435		GPS		7,911,716	7,351,204	560,512	(560,512)	-
2436		SG		4,801,343	4,418,254	383,088	(383,088)	-
2437		CAGW		-	-	-	-	-
2438		CAGE		808,829	808,829	-	-	-
2439		CAEW		4,055	3,138	917	(917)	-
2440		CAEE		51,192	51,192	-	-	-
2441		SE		-	-	-	-	-
2442		SO		33,032,918	30,692,674	2,340,244	(2,340,244)	0
2443		Total Prepayments	B15	76,694,073	73,409,312	3,284,761	(3,284,761)	0
2444								
2445	182M	Misc Regulatory Assets						
2446		S		286,113,490	285,453,848	659,643	(610,281)	49,361
2447		SG		-	-	-	342,885	342,885
2448		CAGE		-	-	-	-	-
2449		CAGE		6,443,290	6,443,290	-	-	-
2450		CAGW		-	-	-	-	-
2451		JBG		-	-	-	-	-
2452		SE		-	-	-	-	-
2453		CAEW		-	-	-	-	-
2454		CAEE		190,801,866	190,801,866	-	-	-
2455		SO		-	-	-	-	-
2456		Total Misc Regulatory Assets	B16	483,358,646	482,699,003	659,643	(267,396)	392,247
2457								
2458	186M	Misc Deferred Debits						
2459		S		2,107,546	2,107,546	-	-	-
2460		CAEW		-	-	-	-	-
2461		CAEE		-	-	-	-	-
2462		SG		35,880,203	33,017,401	2,862,802	(2,862,802)	0
2463		SO		264,844	246,081	18,763	(18,763)	-
2464		SE		-	-	-	-	-
2465		CAGW		28,959,765	22,541,417	6,418,348	(6,418,348)	(0)
2466		CAGE		46,936,340	46,936,340	-	-	-
2467		CAEW		-	-	-	-	-
2468		CAEE		641,698	641,698	-	-	-
2469		JBE		1,144	885	259	(259)	0
2470		EXCTAX		-	-	-	-	-
2471		Total Misc. Deferred Debits	B11	114,791,541	105,491,370	9,300,171	(9,300,171)	(0)
2472								

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2473	Working Capital							
2474	CWC	Cash Working Capital						
2475		S		-	-	-	29,873,668	29,873,668
2476		SO		-	-	-	-	-
2477		SE		-	-	-	-	-
2478				-	-	-	29,873,668	29,873,668
2479								
2480	OWC	Other Work. Cap.						
2481	131	Cash		-	-	-	-	-
2482	135	Working Funds		-	-	-	-	-
2483	141	Other A/R		-	-	-	-	-
2484	143	Other A/R		49,060,066	45,584,366	3,475,700	(3,475,700)	-
2485	232	A/P		-	-	-	-	-
2486	232	A/P		(6,561,112)	(6,096,285)	(464,827)	464,827	-
2487	232	A/P		(3,252,214)	(3,252,214)	-	-	-
2488	232	A/P		(3,305,186)	(3,041,473)	(263,713)	263,713	-
2489	232	A/P		(22,784)	(22,784)	-	-	-
2490	2533	Other Msc. Df. Crd.		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.		(8,411,097)	(8,411,097)	-	-	-
2492	2533	Other Msc. Df. Crd.		-	-	-	-	-
2493	230	Asset Retir. Oblig.		-	-	-	-	-
2494	230	Asset Retir. Oblig.		-	-	-	-	-
2495	230	Asset Retir. Oblig.		-	-	-	-	-
2496	230	Asset Retir. Oblig.		(2,341,736)	(2,341,736)	-	-	-
2497	254105	ARO Reg Liability		-	-	-	-	-
2498	254105	ARO Reg Liability		-	-	-	-	-
2499	254105	ARO Reg Liability		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation		-	-	-	-	-
2502			B14	25,165,938	22,418,778	2,747,159	(2,747,159)	-
2503								
2504	<b>Total Working Capital</b>			<b>25,165,938</b>	<b>22,418,778</b>	<b>2,747,159</b>	<b>27,126,509</b>	<b>29,873,668</b>
2505	Miscellaneous Rate Base							
2506	18221	Unrec Plant & Reg Study Costs						
2507		S		-	-	-	-	-
2508								
2509				-	-	-	-	-
2510								
2511	18222	Nuclear Plant - Trojan						
2512		S		-	-	-	-	-
2513		TROJP		-	-	-	-	-
2514		TROJD		-	-	-	-	-
2515			B16	-	-	-	-	-
2516								
2517								
2518								
2519	1869	Misc Deferred Debits-Trojan						
2520		S		-	-	-	-	-
2521		SNPPN		-	-	-	-	-
2522				-	-	-	-	-
2523								
2524	<b>TOTAL MISCELLANEOUS RATE BASE</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2525								
2526	<b>TOTAL RATE BASE ADDITIONS</b>			<b>1,405,270,676</b>	<b>1,367,235,820</b>	<b>38,034,856</b>	<b>(7,182,601)</b>	<b>30,852,256</b>
2527	235	Customer Service Deposits						
2528		S		-	-	-	(408,391)	(408,391)
2529		CN		-	-	-	-	-
2530	<b>Total Customer Service Deposits</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>(408,391)</b>	<b>(408,391)</b>
2531								
2532	2281	Prop Ins		(4,942,845)	(4,951,021)	8,176	-	8,176
2533	2281	Prop Ins		(708,333)	(658,151)	(50,182)	50,182	-
2534	2282	Inj & Dam		(143,203,330)	(133,057,974)	(10,145,356)	10,145,356	-
2535	2283	Pen & Ben		(2,068,053)	(1,921,540)	(146,513)	-	(146,513)
2536	2282	Inj & Dam		(12,869,416)	(12,869,416)	-	-	-
2537	254	Ins Prov		-	-	-	-	-
2538			B15	(163,791,977)	(153,458,102)	(10,333,875)	10,195,538	(138,337)
2539								
2540	22841	Accum Misc Oper Provisions - Other						
2541		S		-	-	-	-	-
2542		CAGW		(234,884)	(182,827)	(52,057)	-	(52,057)
2543			B15	(234,884)	(182,827)	(52,057)	-	(52,057)
2544								



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FERC		WIJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2545	254	JBG		-	-	-	-	-
2546	254	CAGW		-	-	-	-	-
2547	254105	ARO		-	-	-	-	-
2548	2533	Regulatory Liability		(115,119,099)	(115,119,099)	-	-	-
2549	254	Regulatory Liability		-	-	-	-	-
2550	254	Regulatory Liability		(1,719,330,506)	(1,558,968,804)	(160,361,701)	71,681,997	(88,679,705)
2551			B15	(1,834,449,605)	(1,674,087,904)	(160,361,701)	71,681,997	(88,679,705)
2552								
2553	252	Customer Advances for Construction						
2554		S		(9,648,265)	(9,646,086)	(2,179)	(554,569)	(556,748)
2555		SG		(76,314,888)	(70,225,893)	(6,088,995)	(1,179,414)	(7,268,409)
2556		CAGE		(33,255,032)	(33,255,032)	-	-	-
2557		CAGW		(3,913)	(3,046)	(867)	867	-
2558		CN		-	-	-	-	-
2559		<b>Total Customer Advances for Constr.</b>	B20	<b>(119,222,098)</b>	<b>(113,130,057)</b>	<b>(6,092,042)</b>	<b>(1,733,115)</b>	<b>(7,825,157)</b>
2560								
2561	25398	SO2 Emissions						
2562		S		-	-	-	-	-
2563				-	-	-	-	-
2564								
2565	25399	Other Deferred Credits						
2566		S		(3,252,497)	(2,934,321)	(318,176)	-	(318,176)
2567		GPS		-	-	-	-	-
2568		SO		-	-	-	-	-
2569		CAGW		-	-	-	-	-
2570		CAGE		(2,008,314)	(2,008,314)	-	-	-
2571		SG		(76,990,745)	(70,847,825)	(6,142,920)	-	(6,142,920)
2572		CAEW		-	-	-	-	-
2573		CAEE		(14,864,550)	(14,864,550)	-	-	-
2574		SE		-	-	-	-	-
2575			B15	(97,116,106)	(90,655,009)	(6,461,096)	-	(6,461,096)
2576								
2577	190	Accumulated Deferred Income Taxes						
2578		S		429,174,495	389,749,283	39,425,211	(20,787,847)	18,637,365
2579		CN		-	-	-	-	-
2580		SO		51,047,509	47,431,007	3,616,502	(2,506,736)	1,109,766
2581		IBT		-	-	-	-	-
2582		BADDEBT		4,810,570	4,155,022	655,548	-	655,548
2583		TROJD		-	-	-	-	-
2584		SG		1,366,664	1,257,621	109,043	-	109,043
2585		SE		-	-	-	-	-
2586		SNP		-	-	-	-	-
2587		CAGW		57,750	44,950	12,799	-	12,799
2588		CAGE		877,641	877,641	-	-	-
2589		JBG		-	-	-	-	-
2590		CAEE		34,484,915	34,484,915	-	-	-
2591		JBE		(159,704)	(123,589)	(36,114)	(120,984)	(157,098)
2592		SNPD		1,227,871	1,150,957	76,914	-	76,914
2593								
2594		<b>Total Accum Deferred Income Taxes</b>	B19	<b>522,887,709</b>	<b>479,027,807</b>	<b>43,859,903</b>	<b>(23,294,583)</b>	<b>20,444,336</b>
2595								
2596	281	Accumulated Deferred Income Taxes						
2597		S		-	-	-	-	-
2598		SG		(143,593,227)	(132,136,243)	(11,456,984)	11,456,984	(0)
2599		CAGW		-	-	-	-	-
2600		CAGE		-	-	-	-	-
2601		SNPT		-	-	-	-	-
2602			B19	(143,593,227)	(132,136,243)	(11,456,984)	11,456,984	(0)
2603								
2604	282	Accumulated Deferred Income Taxes						
2605		S		9,750,265	9,750,265	-	(205,105,242)	(205,105,242)
2606		CIAC		-	-	-	-	-
2607		DITBAL		(2,824,086,228)	(2,632,357,271)	(191,728,956)	191,702,890	(26,066)
2608		JBE		(1,938,992)	(1,500,521)	(438,471)	102,031	(336,440)
2609		SO		39,219	36,441	2,779	291,312	294,090
2610		SNPD		-	-	-	-	-
2611		SNP		(339,904)	(316,505)	(23,399)	-	(23,399)
2612		CAGW		-	-	-	1,278,160	1,278,160
2613		CAGE		(0)	(0)	-	-	-
2614		SE		-	-	-	-	-
2615		CAEE		94,979	94,979	-	-	-
2616		CN		-	-	-	-	-
2617		JBG		-	-	-	15,748,271	15,748,271
2618		SG		-	-	-	3,543,985	3,543,985
2619			B19	(2,816,480,659)	(2,624,292,611)	(192,188,048)	7,561,407	(184,626,641)
2620								

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					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622		S			(130,631,553)	(131,176,318)	544,765	(577,851)	(33,086)
2623		SG			(683,108)	(628,604)	(54,504)	(84,304)	(138,807)
2624		SE			-	-	-	-	-
2625		SO			(28,590,252)	(26,564,752)	(2,025,500)	1,980,275	(45,224)
2626		GPS			(5,253,851)	(4,881,638)	(372,213)	-	(372,213)
2627		SNP			(694,849)	(647,015)	(47,834)	-	(47,834)
2628		TROJD			-	-	-	-	-
2629		SGCT			-	-	-	-	-
2630		CAGW			(615,609)	(479,172)	(136,437)	-	(136,437)
2631		CAGE			(517,697)	(517,697)	-	-	-
2632		CAEW			-	-	-	-	-
2633		CAEE			(37,308,828)	(37,308,828)	-	-	-
2634		JBE			-	-	-	-	-
2635		SGCT			-	-	-	-	-
2636									
2637				B19	(204,295,747)	(202,204,023)	(2,091,724)	1,318,120	(773,603)
2638									
2639		<b>TOTAL ACCUM DEF INCOME TAX</b>		B19	<b>(2,641,481,924)</b>	<b>(2,479,605,071)</b>	<b>(161,876,853)</b>	<b>(3,079,055)</b>	<b>(164,955,908)</b>
2640	255	Accumulated Investment Tax Credit							
2641		S			(2,216,218)	(2,216,218)	-	-	-
2642		ITC84			-	-	-	-	-
2643		ITC85			-	-	-	-	-
2644		ITC86			-	-	-	-	-
2645		ITC88			-	-	-	-	-
2646		ITC89			-	-	-	-	-
2647		ITC90			-	-	-	-	-
2648		SG			(187,289)	(172,345)	(14,943)	-	(14,943)
2649		<b>Total Accumulated ITC</b>		B19	<b>(2,403,507)</b>	<b>(2,388,563)</b>	<b>(14,943)</b>	-	<b>(14,943)</b>
2650									
2651		<b>TOTAL RATE BASE DEDUCTIONS</b>			<b>(4,858,700,101)</b>	<b>(4,513,507,533)</b>	<b>(345,192,568)</b>	<b>76,656,974</b>	<b>(268,535,594)</b>
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656		S			(19,910,543)	(19,021,848)	(888,695)	(444,347)	(1,333,042)
2657		SG-P			(16,246)	(14,950)	(1,296)	1,296	-
2658		SG-U			-	-	-	-	-
2659		SG			(82,824,097)	(76,215,747)	(6,608,350)	(555,446)	(7,163,797)
2660		CAGW			(148,538,590)	(115,618,007)	(32,920,582)	5,842,891	(27,077,691)
2661		CAGE			(2,591,632,031)	(2,591,632,031)	-	-	-
2662		JBG			(701,446,060)	(545,984,690)	(155,461,370)	(128,738,131)	(284,199,502)
2663		CAGE			-	-	-	-	-
2664				B17	(3,544,367,566)	(3,348,487,272)	(195,880,294)	(123,893,737)	(319,774,032)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667		DGP			-	-	-	-	-
2668		DGU			-	-	-	-	-
2669		SG			-	-	-	-	-
2670									
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674		S			1,402,976	1,402,976	-	-	-
2675		SG			-	-	-	90,669	90,669
2676		DGU			-	-	-	-	-
2677		CAGW			-	-	-	-	-
2678		CAGE			-	-	-	-	-
2679		SG-P			(413,250,604)	(380,278,258)	(32,972,346)	(3,777,488)	(36,749,834)
2680		SG-U			(97,872,768)	(90,063,717)	(7,809,050)	(1,565,491)	(9,374,542)
2681				B17	(509,720,395)	(468,938,999)	(40,781,396)	(5,252,310)	(46,033,707)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684		S			(14,666)	(14,666)	-	-	-
2685		DGU			-	-	-	-	-
2686		DGP			-	-	-	-	-
2687		SG			(147,818)	(136,024)	(11,794)	(28,743,365)	(28,755,159)
2688		CAGW			(243,669,656)	(189,665,192)	(54,004,464)	(10,588,155)	(64,592,619)
2689		CAGE			(303,842,082)	(303,842,082)	-	-	-
2690		SG			329,718,832	303,411,300	26,307,532	-	26,307,532
2691				B17	(217,955,390)	(190,246,663)	(27,708,726)	(39,331,519)	(67,040,246)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694		DGP			-	-	-	-	-
2695		SG			-	-	-	-	-
2696					-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697								
2698	<b>TOTAL PRODUCTION PLANT DEPR</b>			<b>(4,272,043,351)</b>	<b>(4,007,672,934)</b>	<b>(264,370,417)</b>	<b>(168,477,567)</b>	<b>(432,847,984)</b>
2699								
2700	Summary of Prod Plant Depreciation by Factor							
2701	S			(18,522,232)	(17,633,537)	(888,695)	(444,347)	(1,333,042)
2702	SG-P			(413,266,850)	(380,293,208)	(32,973,642)	(3,776,191)	(36,749,834)
2703	SG-U			(97,872,768)	(90,063,717)	(7,809,050)	(1,565,491)	(9,374,542)
2704	SG			246,746,917	227,059,530	19,687,387	(29,208,143)	(9,520,755)
2705	CAGW			(392,208,245)	(305,283,199)	(86,925,046)	(4,745,263)	(91,670,309)
2706	CAGE			(2,895,474,113)	(2,895,474,113)	-	-	-
2707	JBG			(701,446,060)	(545,984,690)	(155,461,370)	(128,738,131)	(284,199,502)
2708	SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor			<b>(4,272,043,351)</b>	<b>(4,007,672,934)</b>	<b>(264,370,417)</b>	<b>(168,477,567)</b>	<b>(432,847,984)</b>
2710								
2711								
2712	108TP Transmission Plant Accumulated Depr							
2713	DGP			-	-	-	-	-
2714	DGU			-	-	-	-	-
2715	CAGW			(766,757)	(596,820)	(169,936)	(1,251,577)	(1,421,513)
2716	CAGE			-	-	-	-	-
2717	JBG			-	-	-	(3,120,428)	(3,120,428)
2718	SG			(2,049,040,560)	(1,885,552,174)	(163,488,386)	(15,959,541)	(179,447,927)
2719	<b>TOTAL TRANS PLANT ACCUM DEPR</b>		B17	<b>(2,049,807,317)</b>	<b>(1,886,148,994)</b>	<b>(163,658,322)</b>	<b>(20,331,545)</b>	<b>(183,989,868)</b>
2720	108360 Land and Land Rights							
2721	S			(10,165,828)	(9,961,834)	(203,994)	(212,650)	(416,644)
2722			B17	(10,165,828)	(9,961,834)	(203,994)	(212,650)	(416,644)
2723								
2724	108361 Structures and Improvements							
2725	S			(34,062,627)	(32,630,806)	(1,431,821)	(475,041)	(1,906,861)
2726			B17	(34,062,627)	(32,630,806)	(1,431,821)	(475,041)	(1,906,861)
2727								
2728	108362 Station Equipment							
2729	S			(360,580,732)	(332,669,624)	(27,911,109)	(3,906,134)	(31,817,242)
2730			B17	(360,580,732)	(332,669,624)	(27,911,109)	(3,906,134)	(31,817,242)
2731								
2732	108363 Storage Battery Equipment							
2733	S			-	-	-	-	-
2734			B17	-	-	-	-	-
2735								
2736	108364 Poles, Towers & Fixtures							
2737	S			(689,252,175)	(612,125,350)	(77,126,825)	(5,200,268)	(82,327,093)
2738			B17	(689,252,175)	(612,125,350)	(77,126,825)	(5,200,268)	(82,327,093)
2739								
2740	108365 Overhead Conductors							
2741	S			(354,672,283)	(316,735,586)	(37,936,697)	(3,060,830)	(40,997,527)
2742			B17	(354,672,283)	(316,735,586)	(37,936,697)	(3,060,830)	(40,997,527)
2743								
2744	108366 Underground Conduit							
2745	S			(182,889,758)	(171,578,828)	(11,310,929)	(1,525,255)	(12,836,184)
2746			B17	(182,889,758)	(171,578,828)	(11,310,929)	(1,525,255)	(12,836,184)
2747								
2748	108367 Underground Conductors							
2749	S			(387,848,044)	(373,960,531)	(13,887,512)	(3,319,741)	(17,207,254)
2750			B17	(387,848,044)	(373,960,531)	(13,887,512)	(3,319,741)	(17,207,254)
2751								
2752	108368 Line Transformers							
2753	S			(614,948,422)	(549,047,625)	(65,900,797)	(5,203,930)	(71,104,727)
2754			B17	(614,948,422)	(549,047,625)	(65,900,797)	(5,203,930)	(71,104,727)
2755								
2756	108369 Services							
2757	S			(370,797,077)	(337,131,968)	(33,665,109)	(3,511,613)	(37,176,722)
2758			B17	(370,797,077)	(337,131,968)	(33,665,109)	(3,511,613)	(37,176,722)
2759								
2760	108370 Meters							
2761	S			(109,244,734)	(100,916,106)	(8,328,629)	(1,086,153)	(9,414,781)
2762			B17	(109,244,734)	(100,916,106)	(8,328,629)	(1,086,153)	(9,414,781)
2763								
2764								
2765								
2766	108371 Installations on Customers' Premises							
2767	S			(7,299,880)	(6,871,742)	(428,138)	(21,907)	(450,045)
2768			B17	(7,299,880)	(6,871,742)	(428,138)	(21,907)	(450,045)
2769								
2770	108372 Leased Property							
2771	S			-	-	-	-	-
2772			B17	-	-	-	-	-

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				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2773								
2774	108373 Street Lights							
2775		S		(34,145,825)	(32,359,251)	(1,786,574)	(200,950)	(1,987,524)
2776			B17	(34,145,825)	(32,359,251)	(1,786,574)	(200,950)	(1,987,524)
2777								
2778	108D00 Unclassified Dist Plant - Acct 300							
2779		S		-	-	-	-	-
2780				-	-	-	-	-
2781								
2782	108DS Unclassified Dist Sub Plant - Acct 300							
2783		S		-	-	-	-	-
2784				-	-	-	-	-
2785								
2786	108DP Unclassified Dist Sub Plant - Acct 300							
2787		S		6,348,157	5,867,128	481,029	(179,027)	302,002
2788				6,348,157	5,867,128	481,029	(179,027)	302,002
2789								
2790	<b>TOTAL DISTRIBUTION PLANT DEPR</b>		B17	<b>(3,149,559,226)</b>	<b>(2,870,122,123)</b>	<b>(279,437,104)</b>	<b>(27,903,498)</b>	<b>(307,340,602)</b>
2791								
2792								
2793	Summary of Distribution Plant Depr by Factor							
2794		S		(3,149,559,226)	(2,870,122,123)	(279,437,104)	(27,903,498)	(307,340,602)
2795								
2796	Total Distribution Depreciation by Factor		B17	(3,149,559,226)	(2,870,122,123)	(279,437,104)	(27,903,498)	(307,340,602)
2797	108GP General Plant Accumulated Depr							
2798		S		(279,631,126)	(254,333,602)	(25,297,524)	(1,876,474)	(27,173,998)
2799		DGP		-	-	-	-	-
2800		DGU		-	-	-	-	-
2801		SG		(80,834,138)	(74,384,562)	(6,449,576)	(765,101)	(7,214,677)
2802		CN		(7,059,290)	(6,583,284)	(476,007)	31,737	(444,269)
2803		SO		(118,307,031)	(109,925,473)	(8,381,557)	(1,249,128)	(9,630,686)
2804		SE		-	-	-	-	-
2805		CAGW		(1,740,121)	(1,354,458)	(385,663)	(7,294)	(392,957)
2806		CAGE		(42,125,301)	(42,125,301)	-	-	-
2807		JBG		(7,394,389)	(5,755,572)	(1,638,817)	(87,853)	(1,726,670)
2808		JBE		-	-	-	-	-
2809		CAEE		(1,602,886)	(1,602,886)	-	-	-
2810		CAGE		-	-	-	-	-
2811		CAGE		-	-	-	-	-
2812			B17	(538,694,282)	(496,065,138)	(42,629,144)	(3,954,113)	(46,583,257)
2813								
2814								
2815	108MP Mining Plant Accumulated Depr.							
2816		S		-	-	-	-	-
2817		CAEW		-	-	-	-	-
2818		CAEE		-	-	-	-	-
2819		JBE		-	-	-	(34,739,396)	(34,739,396)
2820				-	-	-	(34,739,396)	(34,739,396)
2821	108MP Less Centralia Situs Depreciation							
2822		S		-	-	-	-	-
2823				-	-	-	(34,739,396)	(34,739,396)
2824								
2825	1081390 Accum Depr - Capital Lease							
2826		SO		-	-	-	-	-
2827				-	-	-	-	-
2828								
2829	Remove Capital Leases			-	-	-	-	-
2830				-	-	-	-	-
2831								
2832	1081399 Accum Depr - Capital Lease							
2833		S		-	-	-	-	-
2834		SE		-	-	-	-	-
2835				-	-	-	-	-
2836								
2837	Remove Capital Leases			-	-	-	-	-
2838				-	-	-	-	-
2839								
2840	<b>TOTAL GENERAL PLANT ACCUM DEPR</b>		B17	<b>(538,694,282)</b>	<b>(496,065,138)</b>	<b>(42,629,144)</b>	<b>(38,693,509)</b>	<b>(81,322,653)</b>
2841								
2842								
2843								
2844								

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology  
AVERAGE-OF-MONTHLY-AVERAGES

FERC	WIJAM			UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor							
2846	S			(279,631,126)	(254,333,602)	(25,297,524)	(1,876,474)	(27,173,998)
2847	DGP			-	-	-	-	-
2848	DGU			-	-	-	-	-
2849	SE			-	-	-	-	-
2850	SO			(118,307,031)	(109,925,473)	(8,381,557)	(1,249,128)	(9,630,686)
2851	CN			(7,059,290)	(6,583,284)	(476,007)	31,737	(444,269)
2852	SG			(80,834,138)	(74,384,562)	(6,449,576)	(765,101)	(7,214,677)
2853	DEU			-	-	-	-	-
2854	CAGW			(1,740,121)	(1,354,458)	(385,663)	(7,294)	(392,957)
2855	CAGE			(42,125,301)	(42,125,301)	-	-	-
2856	CAEW			-	-	-	-	-
2857	CAEE			(1,602,886)	(1,602,886)	-	-	-
2858	SSGCT			-	-	-	-	-
2859	JBG			(7,394,389)	(5,755,572)	(1,638,817)	(87,853)	(1,726,670)
2860	Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor		B17	<u>(538,694,282)</u>	<u>(496,065,138)</u>	<u>(42,629,144)</u>	<u>(3,954,113)</u>	<u>(46,583,257)</u>
2862								
2863								
2864	<b>TOTAL ACCUM DEPR - PLANT IN SERV</b>		B17	<b><u>(10,010,104,176)</u></b>	<b><u>(9,260,009,189)</u></b>	<b><u>(750,094,987)</u></b>	<b><u>(255,406,119)</u></b>	<b><u>(1,005,501,106)</u></b>
2865	1110P	Accum Prov for Amort-Other						
2866		S		(15,601)	(15,601)	-	-	-
2867		CAGW		-	-	-	-	-
2868		CAGE		-	-	-	-	-
2869		SG		-	-	-	-	-
2870				<u>(15,601)</u>	<u>(15,601)</u>	-	-	-
2871								
2872								
2873	111GP	Accum Prov for Amort-General						
2874		S		(12,096,363)	(10,192,732)	(1,903,631)	(240,628)	(2,144,259)
2875		CN		-	-	-	-	-
2876		SG		-	-	-	-	-
2877		SO		(1,229,003)	(1,141,933)	(87,070)	(19,180)	(106,250)
2878		CAGW		-	-	-	-	-
2879		CAGE		-	-	-	-	-
2880		CAEW		-	-	-	-	-
2881		CAEE		-	-	-	-	-
2882		SE		-	-	-	-	-
2883			B18	<u>(13,325,366)</u>	<u>(11,334,665)</u>	<u>(1,990,701)</u>	<u>(259,808)</u>	<u>(2,250,509)</u>
2884								
2885								
2886	111HP	Accum Prov for Amort-Hydro						
2887		SG-P		(3,295,121)	(3,032,210)	(262,910)	(62,298)	(325,208)
2888		DGU		-	-	-	-	-
2889		SG		-	-	-	-	-
2890		CAGW		-	-	-	-	-
2891		CAGE		-	-	-	-	-
2892		CAGE		-	-	-	-	-
2893			B18	<u>(3,295,121)</u>	<u>(3,032,210)</u>	<u>(262,910)</u>	<u>(62,298)</u>	<u>(325,208)</u>
2894								
2895								
2896	111IP	Accum Prov for Amort-Intangible Plant						
2897		S		30,396,584	30,408,850	(12,266)	(1,823)	(14,089)
2898		DGP		-	-	-	-	-
2899		DGU		-	-	-	-	-
2900		CAEW		-	-	-	-	-
2901		CAEE		(2,808)	(2,808)	-	-	-
2902		SE		-	-	-	-	-
2903		SG		(56,498,056)	(51,990,202)	(4,507,854)	(789,079)	(5,296,933)
2904		SG-P		(115,893,288)	(106,646,420)	(9,246,868)	(526,483)	(9,773,350)
2905		SG-U		(6,320,812)	(5,816,489)	(504,324)	(33,425)	(537,748)
2906		CN		(166,028,842)	(154,833,549)	(11,195,294)	(2,012,037)	(13,207,331)
2907		CAGE		-	-	-	-	-
2908		CAGE		-	-	-	-	-
2909		CAGW		(20,833,262)	(16,215,989)	(4,617,272)	(281,183)	(4,898,455)
2910		CAGE		(29,279,147)	(29,279,147)	-	-	-
2911		JBG		(1,938,619)	(1,508,963)	(429,656)	(171,088)	(600,743)
2912		SO		(326,477,412)	(303,347,856)	(23,129,557)	(4,898,973)	(28,028,530)
2913			B18	<u>(692,875,662)</u>	<u>(639,232,572)</u>	<u>(53,643,089)</u>	<u>(8,714,091)</u>	<u>(62,357,180)</u>
2914	111IP	Less Non-Utility Plant						
2915		OTH		-	-	-	-	-
2916			B18	<u>(692,875,662)</u>	<u>(639,232,572)</u>	<u>(53,643,089)</u>	<u>(8,714,091)</u>	<u>(62,357,180)</u>
2917								

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology  
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919		S			-	-	-	-	-
2920		SG			-	-	-	-	-
2921		CAGE			-	-	-	-	-
2922		CAGW			-	-	-	-	-
2923		SO			-	-	-	-	-
2924					-	-	-	-	-
2925					-	-	-	-	-
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927					-	-	-	-	-
2928		<b>TOTAL ACCUM PROV FOR AMORTIZ</b>		B18	<b>(709,511,749)</b>	<b>(653,615,049)</b>	<b>(55,896,700)</b>	<b>(9,036,197)</b>	<b>(64,932,897)</b>
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			18,284,620	20,200,517	(1,915,897)	(242,451)	(2,158,348)
2935		SG-P			(119,188,408)	(109,678,630)	(9,509,778)	(588,781)	(10,098,559)
2936		SG-U			(6,320,812)	(5,816,489)	(504,324)	(33,425)	(537,748)
2937		SE			-	-	-	-	-
2938		SO			(327,706,415)	(304,489,789)	(23,216,626)	(4,918,153)	(28,134,780)
2939		CN			(166,028,842)	(154,833,549)	(11,195,294)	(2,012,037)	(13,207,331)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,938,619)	(1,508,963)	(429,656)	(171,088)	(600,743)
2942		CAGW			(20,833,262)	(16,215,989)	(4,617,272)	(281,183)	(4,898,455)
2943		CAGE			(29,279,147)	(29,279,147)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(2,808)	(2,808)	-	-	-
2946		SG			(56,498,056)	(51,990,202)	(4,507,854)	(789,079)	(5,296,933)
2947		Less Capital Lease			-	-	-	-	-
2948		<b>Total Provision For Amortization by Factor</b>		B18	<b>(709,511,749)</b>	<b>(653,615,049)</b>	<b>(55,896,700)</b>	<b>(9,036,197)</b>	<b>(64,932,897)</b>

## Tab 3 - Revenues (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Revenue Adjustments (Tab 3)  
TOTAL

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue - Year 1
1 Operating Revenues:				
2 General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	1,403,022	-	-	1,403,022
6 Total Operating Revenues	<u>32,875,722</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>1,403,022</u>
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	6,903,902	(470,513)	7,079,780	294,635
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>6,903,902</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>294,635</u>
29				
30 Operating Rev For Return:	<u>25,971,821</u>	<u>(1,770,024)</u>	<u>26,633,457</u>	<u>1,108,387</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	4.403%	-0.300%	4.516%	0.188%
61 Estimated Price Change	(34,545,264)	2,354,319	(35,425,311)	(1,474,272)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	32,875,722	(2,240,537)	33,713,237	1,403,022
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>32,875,722</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>1,403,022</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>32,875,722</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>1,403,022</u>
77				
78 Federal Income Taxes	<u>6,903,902</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>294,635</u>



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Revenue Adjustments (Tab 3)  
RESTATING

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue - Year 1
1 Operating Revenues:				
2 General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	(21,607)	-	-	(21,607)
6 Total Operating Revenues	<u>31,451,094</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>(21,607)</u>
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	6,604,730	(470,513)	7,079,780	(4,537)
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>6,604,730</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>(4,537)</u>
29				
30 Operating Rev For Return:	<u>24,846,364</u>	<u>(1,770,024)</u>	<u>26,633,457</u>	<u>(17,069)</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	4.213%	-0.300%	4.516%	-0.003%
61 Estimated Price Change	(33,048,288)	2,354,319	(35,425,311)	22,704
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	31,451,094	(2,240,537)	33,713,237	(21,607)
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>31,451,094</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>(21,607)</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>31,451,094</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>(21,607)</u>
77				
78 Federal Income Taxes	<u>6,604,730</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>(4,537)</u>

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue - Year 1
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	1,424,629	-	-	1,424,629
6 Total Operating Revenues	1,424,629	-	-	1,424,629
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	299,172	-	-	299,172
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	299,172	-	-	299,172
29				
30 Operating Rev For Return:	1,125,457	-	-	1,125,457
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.222%	0.000%	0.000%	0.222%
61 Estimated Price Change	(1,496,976)	-	-	(1,496,976)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	1,424,629	-	-	1,424,629
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	1,424,629	-	-	1,424,629
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	1,424,629	-	-	1,424,629
77				
78 Federal Income Taxes	299,172	-	-	299,172

**PacifiCorp  
Washington 2023 General Rate Case  
Temperature Normalization**

PAGE 3.1

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
	440	RES	(2,080,954)	WA	Situs	(2,080,954)	3.1.1
	442	RES	(89,327)	WA	Situs	(89,327)	3.1.1
	442	RES	(70,256)	WA	Situs	(70,256)	3.1.1
	444	RES	-	WA	Situs	-	3.1.1
			<u>(2,240,537)</u>			<u>(2,240,537)</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment:**

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period. The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Revenue Adjustments

A B C D E F G H I J K L M

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs <sup>1</sup>	Revenues in Tab 2	Normalizing Adjustments <sup>2</sup>	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments <sup>3</sup>	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$160,225,826	\$9,186,260	\$169,412,086	(\$2,504,768)	(\$2,080,954)	(\$4,585,722)	\$164,826,364	\$13,963,966	\$13,963,966	\$178,790,330	\$0	\$0	\$178,790,330
Commercial	\$135,263,574	(\$3,972,619)	\$131,290,955	\$1,130,065	(\$89,327)	\$1,040,738	\$132,331,693	\$12,957,045	\$12,957,045	\$145,288,738	\$0	\$0	\$145,288,738
Industrial	\$60,847,275	(\$2,209,242)	\$58,638,032	(\$157,186)	\$0	(\$157,186)	\$58,480,846	\$7,290,669	\$7,290,669	\$65,771,515	\$0	\$0	\$65,771,515
Irrigation	\$13,605,813	\$101,532	\$13,707,345	(\$335,898)	(\$70,256)	(\$406,154)	\$13,301,191	\$1,300,505	\$1,300,505	\$14,601,696	\$0	\$0	\$14,601,696
Public St & Hwy	\$514,794	(\$11,596)	\$503,198	\$22,953	\$0	\$22,953	\$526,151	\$45,886	\$45,886	\$572,037	\$0	\$0	\$572,037
Total Washington	\$370,457,281	\$3,094,334	\$373,551,616	(\$1,844,834)	(\$2,240,537)	(\$4,085,370)	\$369,466,245	\$35,558,071	\$35,558,071	\$405,024,316	\$0	\$0	\$405,024,316
Source / Formula	305 Report		A + B	Ref. 3.2	Table 3	D + E	C + F	Table 3	H	G + I	Table 3	K	J + L

<sup>1</sup> Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues, BPA Residential Exchange Credits (Schedule 98), Property Insurance Adj and DSM revenues.

<sup>2</sup> Adjustments back out Schedule 93 (Decoupling), Schedule 94 (Rate Case Reconciliation Refund), Schedule 191 (System Benefits Charge), and Schedule 197 (Federal Tax Act Adj.). Also reflects normalization adjustments for, Revenue Accounting, Adjustments, Alternate Revenue Program, Customer Bill Credits, Irrigation Demand Charge Accrual, Property Insurance Adjustment, deferred net power costs, unbilled revenues and out-of-period billings.

<sup>3</sup> Annualization of price changes that became effective in the 12 months ended June 2022 for Docket UE-210532 (2/1/2022) and UE-210402 (5/1/2022).

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Summary of kWh Adjustments**

Class	Booked	Normalizing Adjustments		Normalized
		Temperature	Other	
Residential	1,675,858,425	(19,485,564)	78,973	1,656,451,833
Commercial	1,533,042,516	(1,209,463)	(664,767)	1,531,168,286
Industrial	847,701,494	-	2,232,588	849,934,082
Irrigation	155,540,899	(889,650)	(1,809,762)	152,841,487
Lighting	3,784,347	-	(2,657)	3,781,690
<b>Total</b>	<b>4,215,927,681</b>	<b>(21,584,677)</b>	<b>(165,625)</b>	<b>4,194,177,379</b>

Class	Line	Revenue (\$)													
		Kilowatt Hours					Normalizing Adjustments								
		Average Monthly Customers	Booked	Normalized	Normalized	Normalized	Booked <sup>1</sup>	Accounting <sup>2</sup>	Schedule 98	Riders <sup>3</sup>	Temperature	Price Changes Effective	Annualization of	Other <sup>4</sup>	Normalized
Booked	Normalized	Temperature	Other	Temperature	Other	2/1/2022 <sup>5</sup>	5/1/2022 <sup>6</sup>	Other <sup>4</sup>							
Residential	Alt Rev Program	-	-	-	-	-	4,888,923	(4,888,923)	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	357,146	(357,146)	-	-	-	-	-	-	-
	Customer Bill Credits	-	-	-	-	-	239,413	(239,413)	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	5,647,776	(5,647,776)	-	-	-	-	-	-	-
	Income Tax Defier Adj	-	-	-	-	-	854,934	(854,934)	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	50,186	(50,186)	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	(2,296,134)	2,296,134	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	481,076	-	(481,076)	-	-	-	-	-	-
	Unbilled	-	-	-	-	-	5,784,000	-	-	-	-	-	-	(5,784,000)	-
	Schedule 15	967	967	9,177	(14,061,000)	884,819	92,878	-	2,223	550	-	(152)	9,193	3,338	108,030
	Schedule 16,17,18,19	110,959	110,742	13,905,276	(19,485,564)	1,631,466,960	142,069,619	-	15,502,952	(799,561)	(2,080,954)	(488,442)	14,193,308	7,674,833	176,071,755
	Schedule 24	3,498	3,498	205,905	(20,775)	1,689,225	2,409,810	-	189,251	(30,633)	-	(7,082)	237,651	75,766	2,884,762
	Schedule 29,36	4	4	19,614	-	2,310,714	165,869	-	18,018	839	-	(686)	20,075	8,257	212,474
	AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	(286,071)	(286,071)
Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	(231,777)	(231,777)	
Annual Guarantee Adjustments	115,433	115,211	78,973	(19,485,564)	1,656,451,833	160,225,826	-	15,241,368	(828,904)	(2,080,954)	(486,261)	14,460,227	1,510,346	178,790,330	
<b>Total</b>	<b>115,433</b>	<b>115,211</b>	<b>78,973</b>	<b>(19,485,564)</b>	<b>1,656,451,833</b>	<b>160,225,826</b>	<b>(9,241,418)</b>	<b>15,241,368</b>	<b>(828,904)</b>	<b>(2,080,954)</b>	<b>(486,261)</b>	<b>14,460,227</b>	<b>1,510,346</b>	<b>178,790,330</b>	
Commercial	Alt Rev Program	-	-	-	-	-	1,085,030	(1,085,030)	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	30,425	(30,425)	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	4,534,088	(4,534,088)	-	-	-	-	-	-	-
	Income Tax Defier Adj	-	-	-	-	-	789,363	(789,363)	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	44,875	(44,875)	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	(271,170)	271,170	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	9,185	-	(9,185)	-	-	-	-	-	-
	Unbilled	-	-	-	-	-	2,041,000	-	-	-	-	-	-	(2,041,000)	-
	Schedule 15	1,191	1,191	7,355	(10,073,000)	1,849,140	156,209	-	1,217	739	-	(251)	15,201	4,333	177,448
	Schedule 24	16,908	16,908	2,531,192	(868,023)	510,763,111	48,589,864	-	268,299	(715,075)	(69,726)	(132,047)	4,430,865	1,115,173	53,487,353
	Schedule 29,36	974	974	5,492,733	(127,447)	842,220,378	66,763,711	-	263,226	(7,225)	(7,225)	(213,305)	7,325,370	1,635,450	76,163,665
	Schedule 48T	38	37	1,374,895	(223,992)	176,021,173	13,160,323	-	43,416	(12,377)	(12,377)	(43,691)	1,572,292	315,797	15,035,760
	Schedule 54	26	26	2,066	-	314,483	17,643	-	342	-	-	(37)	2,648	676	21,271
	AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	(31,087)	(31,087)
Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	(28,762)	(28,762)	
Annual Guarantee Adjustments	18,966	19,133	(664,767)	(1,209,463)	1,531,688,286	135,283,574	-	636,768	(407,353)	(89,327)	(389,332)	13,346,377	970,581	145,288,738	
<b>Total</b>	<b>18,966</b>	<b>19,133</b>	<b>(664,767)</b>	<b>(1,209,463)</b>	<b>1,531,688,286</b>	<b>135,283,574</b>	<b>(4,042,550)</b>	<b>636,768</b>	<b>(407,353)</b>	<b>(89,327)</b>	<b>(389,332)</b>	<b>13,346,377</b>	<b>970,581</b>	<b>145,288,738</b>	
Industrial	Alt Rev Program	-	-	-	-	-	17,513	(17,513)	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	26	(26)	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	2,206,257	(2,206,257)	-	-	-	-	-	-	-
	Income Tax Defier Adj	-	-	-	-	-	324,831	(324,831)	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	20,011	(20,011)	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	629,695	(629,695)	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	(477)	477	-	-	-	-	-	(1,243,000)	-
	Unbilled	-	-	-	-	-	1,243,000	-	-	-	-	-	-	354	9,921
	Schedule 15	50	50	540	(122,247)	122,787	8,634	-	63	45	-	(14)	840	354	9,921
	Schedule 24	371	371	173,642	(173,642)	15,212,358	1,468,679	-	8,414	(21,126)	(3,999)	134,195	45,933	1,632,095	
	Schedule 29,36	96	96	88,065,749	(454,418)	7,426,184	28,907	-	8,098	28,907	(23,617)	811,063	140,476	8,391,110	
	Schedule 47T	1	1	1,710,000	(20,775)	1,689,225	312,627	-	409	-	(1,931)	18,310	2,426	331,840	
	Schedule 48T	29	29	3,837,597	-	200,675,397	14,420,276	-	1,181,558	-	(51,675)	1,859,599	(684,920)	16,724,838	
	Schedule 48T,DF	1	1	3,938,165	-	544,168,565	32,758,441	-	-	(1,005,576)	-	(107,795)	4,655,883	2,370,543	38,671,305
AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	(426)	(426)	
Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	(748)	(748)	
Annual Guarantee Adjustments	548	585	2,232,588	-	849,934,082	60,847,275	-	17,052	184,216	-	(189,031)	7,479,700	630,637	65,771,511	
<b>Total</b>	<b>548</b>	<b>585</b>	<b>2,232,588</b>	<b>-</b>	<b>849,934,082</b>	<b>60,847,275</b>	<b>(3,198,333)</b>	<b>17,052</b>	<b>184,216</b>	<b>-</b>	<b>(189,031)</b>	<b>7,479,700</b>	<b>630,637</b>	<b>65,771,511</b>	

PacificCorp  
Washington 2023 General Rate Case  
Summary of Revenue Adjustments

Class	Line	Revenue (\$)																						
		Average Monthly Customers		Kilowatt Hours				Normalizing Adjustments				Normalized	Booked <sup>1</sup>	Accounting <sup>2</sup>	Riders <sup>3</sup>	Price Changes Effective		Other <sup>4</sup>	Normalized					
		Booked	Normalized	Booked	Temperature	Other	Normalized	Temperature	Other	2/1/2022 <sup>5</sup>	5/1/2022 <sup>6</sup>													
Irrigation	Alt Rev Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
	Blue Sky	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	DSM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Income Tax Defer Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Ir Demand Charge Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Rev Adj Property Insur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Rev Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	BPA Bal Acct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	BPA Adj Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Schedule 40	5,129	5,141	(10,577,000)	-	-	-	-	10,577,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
	AutoPay Bill Credits	-	-	166,117,899	-	-	-	-	(12,386,762)	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Annual Guarantee Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	5,129	5,141	155,540,899	140,528	4,215,927,661	(21,584,677)	(889,650)	(1,809,762)	152,841,487	3,781,690	4,194,777,379	16,540,952	(17,957,629)	645,764	13,605,813	(1,457,497)	945,764	502,808	(70,256)	(40,862)	1,341,368	74,559	14,601,696	
Lighting	DSM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Income Tax Defer Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Schedule 51	226	226	(290,000)	-	-	-	290,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Schedule 53	233	233	1,962,495	226	1,820,217	(142,278)	-	1,820,217	1,861,473	1,981,473	1,961,473	-	-	444,222	93,650	2,726	2,802	2,802	(442)	27,969	18,673	(7,039)	464,271
	Annual Guarantee Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	459	459	3,784,347	459	4,215,927,661	(21,584,677)	(889,650)	(1,809,762)	152,841,487	3,781,690	4,194,777,379	16,540,952	(17,957,629)	645,764	13,605,813	(1,457,497)	945,764	502,808	(70,256)	(40,862)	1,341,368	74,559	14,601,696
	Classes	Total	140,534	140,528	4,215,927,661	140,528	4,215,927,661	(21,584,677)	(889,650)	152,841,487	4,194,777,379	16,540,952	(17,957,629)	645,764	13,605,813	(1,457,497)	945,764	502,808	(70,256)	(40,862)	1,341,368	74,559	14,601,696	

AutoPay and Paperless Bill Credits booked with Schedule 5

Accounting Adjustments:

All Rev Program

Blue Sky

Customer Bill Credits

DSM

Income Tax Defer Adj

Ir Demand Charge Accrual

Rev Adj Property Insur

Rev Adj (Revenue Accounting Adjustments and Revenue Adjustment - Deferred NPC)

3 Riders:

Schedule 93

Schedule 94

Schedule 96

Schedule 191

Schedule 197

4 See Docket UE-210532

5 See Docket UE-210402

6 Other Normalizing Adjustments:

Adjustments to allocate \$ from Unbilled Lines to Schedule Lines

Adjustments to move AutoPay and Paperless Bill Credits from Schedule Lines to AutoPay and Paperless Bill Credit Lines

Adjustments for billings that occurred outside the Booked Period (Out-of-Period Normalizations)

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Revenue Adjustments

Class	Line	Booked <sup>1</sup>	Normalizing Adjustments						Normalized Revenues excl. Annualization	Total Normalizing Adj. incl. Annualization	Total Normalized Revenues	
			Accounting <sup>2</sup>	Riders <sup>3</sup>		Temperature	Annualization of Price Change Effective					Other <sup>4</sup>
				Schedule 98	Other		2/1/2022 <sup>1</sup>	5/1/2022 <sup>3</sup>				
<b>Residential</b>	All Rev Program	4,888,923	(4,888,923)	-	-	-	-	-	(4,888,923)	-		
	Blue Sky	357,146	(357,146)	-	-	-	-	-	(357,146)	-		
	Customer Bill Credits	(239,413)	(239,413)	-	-	-	-	-	(239,413)	-		
	DSM	5,647,776	(5,647,776)	-	-	-	-	-	(5,647,776)	-		
	Income Tax Deferr Adj	854,934	(854,934)	-	-	-	-	-	(854,934)	-		
	Rev Adj Property Insur	50,186	(50,186)	-	-	-	-	-	(50,186)	-		
	Rev Adj	(2,298,134)	2,298,134	-	-	-	-	-	2,298,134	-		
	BPA Bal Acct	481,076	(481,076)	-	-	-	-	-	(481,076)	-		
	Unbilled	5,764,000	-	-	-	-	-	(5,764,000)	-	-		
	Schedule 15	92,878	-	2,223	550	-	(152)	9,193	98,989	108,030		
	Schedule 16,17,18,19	142,069,619	-	15,502,952	(798,561)	(2,080,954)	(488,442)	14,193,308	162,366,888	176,071,755		
	Schedule 24	2,409,810	-	199,251	(30,633)	-	(7,082)	237,651	2,654,194	2,884,762		
	Schedule 29-36	165,869	-	18,018	839	-	(585)	20,075	192,984	212,474		
	AutoPay Bill Credits	-	-	-	-	-	-	-	(256,071)	(256,071)		
	Paperless Bill Credits	-	-	-	-	-	-	-	(231,777)	(231,777)		
	Annual Guarantee Adjustments	1,156	-	-	-	-	-	-	1,156	-		
	<b>Total</b>	<b>160,225,826</b>	<b>(9,241,418)</b>	<b>15,241,368</b>	<b>(628,604)</b>	<b>(2,080,954)</b>	<b>(496,261)</b>	<b>14,460,227</b>	<b>151,034,346</b>	<b>18,564,504</b>	<b>176,790,330</b>	
<b>Commercial</b>	All Rev Program	(1,085,030)	1,085,030	-	-	-	-	-	1,085,030	-		
	Blue Sky	30,425	(30,425)	-	-	-	-	-	(30,425)	-		
	DSM	4,534,088	(4,534,088)	-	-	-	-	-	(4,534,088)	-		
	Income Tax Deferr Adj	789,363	(789,363)	-	-	-	-	-	(789,363)	-		
	Rev Adj Property Insur	44,875	(44,875)	-	-	-	-	-	(44,875)	-		
	Rev Adj	(271,170)	271,170	-	-	-	-	-	271,170	-		
	BPA Bal Acct	9,185	(9,185)	-	-	-	-	-	(9,185)	-		
	Unbilled	2,041,000	-	-	-	-	-	(2,041,000)	-	-		
	Schedule 15	156,209	-	1,217	739	-	(251)	15,201	162,498	177,448		
	Schedule 24	48,599,864	-	258,299	(715,075)	(69,726)	(132,047)	4,430,865	49,188,535	53,487,353		
	Schedule 29-36	66,763,711	-	386,437	263,226	(7,225)	(213,305)	7,325,370	69,041,600	76,153,665		
	Schedule 48T	13,160,323	-	-	43,416	(12,377)	(43,691)	1,572,292	13,507,159	15,035,760		
	Schedule 54	17,643	-	-	342	-	(37)	2,648	18,661	21,271		
	AutoPay Bill Credits	-	-	-	-	-	-	-	(31,087)	(31,087)		
	Paperless Bill Credits	-	-	-	-	-	-	-	(28,762)	(28,762)		
	Annual Guarantee Adjustments	473,090	-	-	-	-	-	-	473,090	-		
	<b>Total</b>	<b>136,263,574</b>	<b>(4,042,550)</b>	<b>636,768</b>	<b>(407,353)</b>	<b>(89,327)</b>	<b>(388,332)</b>	<b>13,346,377</b>	<b>132,331,893</b>	<b>10,025,164</b>	<b>145,288,738</b>	
<b>Industrial</b>	All Rev Program	17,513	(17,513)	-	-	-	-	-	(17,513)	-		
	Blue Sky	26	(26)	-	-	-	-	-	(26)	-		
	DSM	2,206,257	(2,206,257)	-	-	-	-	-	(2,206,257)	-		
	Income Tax Deferr Adj	324,831	(324,831)	-	-	-	-	-	(324,831)	-		
	Rev Adj Property Insur	20,011	(20,011)	-	-	-	-	-	(20,011)	-		
	Rev Adj	629,695	(629,695)	-	-	-	-	-	(629,695)	-		
	BPA Bal Acct	(477)	(477)	-	-	-	-	-	477	-		
	Unbilled	1,243,000	-	-	-	-	-	(1,243,000)	-	-		
	Schedule 15	8,634	-	63	45	-	(14)	840	9,095	9,921		
	Schedule 24	1,468,679	-	8,414	(21,126)	-	(3,999)	134,195	1,634,416	1,632,095		
	Schedule 29-36	7,426,184	-	8,098	28,907	-	(23,617)	811,063	7,603,864	8,391,110		
	Schedule 47T	312,627	-	-	409	-	(1,931)	18,310	315,461	331,840		
	Schedule 48T	14,420,276	-	-	1,181,558	-	(51,675)	1,859,599	14,916,914	16,724,838		
	Schedule 48T-DF	32,758,441	-	-	(1,005,576)	-	(107,795)	4,655,693	34,123,408	38,671,305		
	AutoPay Bill Credits	-	-	-	-	-	-	-	(426)	(426)		
	Paperless Bill Credits	-	-	-	-	-	-	-	(748)	(748)		
	Annual Guarantee Adjustments	11,579	-	-	-	-	-	-	11,579	-		
<b>Total</b>	<b>60,847,275</b>	<b>(3,198,333)</b>	<b>17,052</b>	<b>184,216</b>	<b>-</b>	<b>(188,031)</b>	<b>7,479,700</b>	<b>58,480,846</b>	<b>4,924,240</b>	<b>65,771,515</b>		



PacifiCorp  
Washington 2023 General Rate Case  
Summary of Revenue Adjustments

Class	Line	Booked <sup>1</sup>	Normalizing Adjustments						Total Normalized Revenues		
			Accounting <sup>2</sup>	Riders <sup>3</sup>		Temperature	Annualization of Price Change Effective			Other <sup>4</sup>	
				Schedule 98	Other		2/1/2022 <sup>1</sup>	5/1/2022 <sup>5</sup>			
Irrigation	All Rev Program	26,769	(26,769)	-	-	-	-	-	(26,769)	-	
	Blue Sky	2,235	(2,235)	-	-	-	-	-	(2,235)	-	
	DSM	536,487	(536,487)	-	-	-	-	-	(536,487)	-	
	Income Tax Defer Adj	61,977	(61,977)	-	-	-	-	-	(61,977)	-	
	Irr Demand Charge Accrual	275,000	(275,000)	-	-	-	-	-	(275,000)	-	
	Irr Property Insur	5,509	(5,509)	-	-	-	-	-	(5,509)	-	
	Rev Adj	549,519	(549,519)	-	-	-	-	-	(549,519)	-	
	BPA Bal Acct	16,810	(16,810)	-	-	-	-	-	(16,810)	-	
	BPA Adj Fee	83,580	(83,580)	-	-	-	-	-	(83,580)	-	
	Unbilled	(1,729,000)	-	-	-	-	-	-	-	1,729,000	-
	Schedule 40	13,636,607	-	746,154	502,808	(70,256)	(40,862)	1,341,368	(1,640,802)	838,409	14,475,016
	AutoPay Bill Credits	-	-	-	-	-	-	-	(7,254)	(7,254)	(7,254)
	Paperless Bill Credits	-	-	-	-	-	-	-	(6,385)	(6,385)	(6,385)
	Annual Guarantee Adjustments	140,318	-	-	-	-	-	-	140,318	-	140,318
<b>Total</b>		13,605,813	(1,457,497)	645,764	502,808	(70,256)	1,341,368	74,559	995,883	14,601,696	
Lighting	DSM	11,596	(11,596)	-	-	-	-	-	(11,596)	-	
	Income Tax Defer Adj	3,821	(3,821)	-	-	-	-	-	(3,821)	-	
	Rev Adj	2,414	(2,414)	-	-	-	-	-	(2,414)	-	
	Unbilled	(41,000)	-	-	-	-	-	41,000	-	41,000	
	Schedule 51	444,222	-	-	2,802	(442)	(442)	27,989	(10,301)	436,724	
	Schedule 53	93,650	-	-	2,726	(335)	(335)	18,673	(7,039)	20,049	
	Annual Guarantee Adjustments	91	-	-	-	-	-	-	-	91	
	<b>Total</b>		514,794	(17,831)	-	5,528	(776)	46,662	23,660	526,151	464,271
	All Classes		370,457,281	(17,957,629)	16,540,952	(643,605)	(2,240,537)	36,674,334	3,209,783	34,567,035	405,024,316

1 AutoPay and Paperless Bill Credits hooked with Schedule 5

2 Accounting Adjustments:  
All Rev Program  
Blue Sky  
Customer Bill Credits  
DSM  
Income Tax Defer Adj  
Irr Demand Charge Accrual  
Rev Adj Property Insur  
Rev Adj (Revenue Accounting Adjustments and Revenue Adjustment - Deferred NFC)

3 Riders:  
Schedule 93  
Schedule 94  
Schedule 98  
Schedule 191  
Schedule 197

4 See Docket UE-210532  
5 See Docket UE-210402

6 Other Normalizing Adjustments:  
Adjustments to allocate \$ from Unbilled Lines to Schedule Lines  
Adjustments to move AutoPay and Paperless Bill Credits from Schedule Lines to AutoPay and Paperless Bill Credit Lines  
Adjustments for billings that occurred outside the Booked Period (Out-of-Period Normalizations)

**PacifiCorp  
Washington 2023 General Rate Case  
Revenue Normalizing**

PAGE 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR</u> <u>%</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Revenue Normalizing:</b>							
Residential	440	RES	(2,504,768)	WA	Situs	(2,504,768)	3.1.1
Commercial	442	RES	1,130,065	WA	Situs	1,130,065	3.1.1
Industrial <sup>1</sup>	442	RES	(493,084)	WA	Situs	(493,084)	3.1.1
Public Street & Highway	444	RES	22,953	WA	Situs	22,953	3.1.1
			<u>(1,844,834)</u>			<u>(1,844,834)</u>	
<b>Revenue Annualizing:</b>							
Residential	440	RES	13,963,966	WA	Situs	13,963,966	3.1.1
Commercial	442	RES	12,957,045	WA	Situs	12,957,045	3.1.1
Industrial <sup>1</sup>	442	RES	8,591,174	WA	Situs	8,591,174	3.1.1
Public Street & Highway	444	RES	45,886	WA	Situs	45,886	3.1.1
			<u>35,558,071</u>			<u>35,558,071</u>	

<sup>1</sup> Includes Irrigation

**Description of Adjustment:**

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2022 are normalized by excluding revenues from Schedule 93 (Decoupling), Schedule 94 (Rate Case Reconciliation Refund), Schedule 98 (BPA Columbia River Benefits Credit), Schedule 191 (System Benefits Charge), and Schedule 197 (FTAA). Also included are other normalization adjustments, as well as unbilled items, and out-of period billings.

Revenues impact of price changes that became effective in the 12 months ended June 2022 period (2/1/2022 and 5/1/2022) are also annualized in this adjustment.

**PacifiCorp  
Washington 2023 General Rate Case  
Wheeling Revenue - Year 1**

PAGE 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	RES	(270,565)	SG	7.979%	(21,588)	3.3.2
Other Electric Revenues	456	RES	(249)	SE	7.616%	(19)	3.3.2
Other Electric Revenues	456	PRO	17,855,226	SG	7.979%	1,424,629	3.3.2
			<u>17,584,412</u>			<u>1,403,022</u>	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME June 2022			177,162,456				3.3.2
Total Adjustments			<u>17,584,412</u>				Above
Adjusted Wheeling Revenues 12 ME December 2024			<u>194,746,868</u>				3.3.2

**Description of Adjustment:**

This adjustment removes out-of-period and one-time wheeling revenue adjustments from the 12 months ended June 2022 and adds in pro forma wheeling revenue changes through calendar year 2024.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Wheeling Revenue - Year 1**

Customer	Total
3 Phase Renewables	2
Airport Solar LLC	(2,267,512)
Arizona Electric Power Cooperative, Inc.	(141,454)
Arizona Public Service Company	0
Avangrid Renewables, LLC	(6,656,561)
Avista	(15,783)
Basin Electric Power Cooperative	(1,211,388)
BHG	(669)
Black Hills Corporation	(3,941,115)
Black Hills/Colorado Electric Utility Company	(8,832)
Bonneville Power Administration	(24,602,874)
Brookfield Renewable Trading & Marketing LP	(201,288)
Calpine Energy Solutions	(744,736)
City of Roseville	(1,896,544)
Clatskanie Peoples Utility District	(615,330)
Conoco Phillips Company	(1,252)
Constellation Energy Generation, LLC (ESS)	(53,314)
Constellation Energy Generation, LLC (Stateline)	(3,325,606)
CP Energy Marketing (US) Inc.	(1,638)
Deseret Generation & Trans.	(7,887,503)
Dynasty Power Inc.	(1,688,945)
EDF Trading North America, LLC	(2,553,941)
Enel Trading North America	(6,858)
Energy Keepers, Inc	(245,388)
Eugene Water & Electric Board	47
Evergreen Biopower	(460,082)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(191,181)
Foote Creek IV, LLC	0
Garrett Solar LLC	(474,234)
Guzman Energy, LLC	(2,684,511)
Idaho Power Company	(3,011,368)
Idaho Power Company - Power Supply Merchant	(3,676)
Imperial Irrigation District	(859,002)
Intermountain Power Agency	0
Los Angeles Department of Water & Power	(31,243)
Macquarie Energy, LLC	(1,246,317)
MAG Energy Solutions, Inc.	(51,469)
Marysville Hydro Partners	0
Mercuria Energy America, LLC	(3,646,393)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(9,981,238)
Municipal Energy Nebraska, Inc.	0
Navajo Tribal Utility Authority	(97,320)
Nevada Power Company	(464,019)
NextEra Energy Resources, LLC	(4,514,315)
Obsidian Renewables LLC	227
Pacific Gas & Electric Company	(5,868)
PACIFICORP	0
PACIFICORP TRANSFER	0
Portland General Electric Company	(740,394)
Powerex Corporation	(41,644,428)
Public Services Company of Colorado	(33,391)
Rainbow Energy Marketing	(662,294)
Sacramento Municipal Utility District	(779,478)
Salt River Project	(1,029,759)
Shell Energy North America	(4,377,241)
Sierra Pacific Power Company	(36,159)

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Wheeling Revenue - Year 1**

<b>Customer</b>	<b>Total</b>
Southern California Edison Company	(4,375,930)
Southern California Public Power Authority	(64,472)
State of South Dakota	(164,096)
TEC Energy Inc.	(6,388)
Tenaska Power Services Co	(1,412,760)
The Energy Authority, Inc.	(1,007,719)
Thermo No. 1 BE-01, LLC	(504,926)
TransAlta Energy Marketing (U.S.) Inc.	(984,767)
Tri-State Generation & Trans.	(764,401)
U.S. Bureau of Reclamation CR	(10,972)
U.S. Bureau of Reclamation FNO	(21,668)
U.S. Bureau of Reclamation WB	(42,148)
Uniper Global Commodities North America LLC	(98,629)
Utah Associated Municipal Power Sys OM	0
Utah Associated Municipal Power Systems	(24,729,173)
Utah Municipal Power Agency	(3,678,411)
Vitol Inc.	(7,303)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	0
Western Area Power Adm CO River	(16,868)
Western Area Power Adm FNO	(86,006)
Western Area Power Adm LAP	(1,689)
Western Area Power Administration	(3,031,461)
SAP Adjustments	(767,606)

**Total** **(177,162,456)**  
**Ref 3.3**

<b>Type</b>		
RES	Remove refunds and other out of period adjustments*	270,814
PRO	PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023)	3,268,333
PRO	Forecasted New Contracts	(12,739,581)
PRO	Forecasted Price/Volume Increase/Decreases	(8,383,978)

**Incremental Adjustments** **(17,584,412)**

**Accum Totals** **(194,746,868)**

**Ref 3.3**

## Tab 4 - O&M (RY1)

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	372,494	-	64,166	308,328	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,245,814	-	22,956	110,307	-	-	-
12 Other Power Supply	153,854	-	38,260	183,845	-	-	-
13 Transmission	610,878	-	37,087	178,210	-	-	-
14 Distribution	4,495,602	-	149,317	717,490	-	-	-
15 Customer Accounting	27,612	-	31,668	152,172	-	-	-
16 Customer Service & Info	44,716	(509)	4,768	22,913	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,400,033)	93,809	27,845	133,802	(609,472)	(3,532,011)	(637)
19 Total O&M Expenses	5,550,938	93,301	376,068	1,807,066	(609,472)	(3,532,011)	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,431,267)	(36,296)	(78,974)	(379,484)	127,989	741,722	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	4,490,581	136,543	297,094	1,427,582	(481,483)	(2,790,289)	13,356
29							
30 Operating Rev For Return:	(4,490,581)	(136,543)	(297,094)	(1,427,582)	481,483	2,790,289	(13,356)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,233,408)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,233,408)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(1,233,408)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-0.750%	-0.023%	-0.050%	-0.242%	0.082%	0.499%	-0.002%
61 Estimated Price Change	5,848,264	181,616	395,166	1,898,835	(640,423)	(3,964,780)	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(5,630,476)	(172,839)	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(6,815,557)	(172,839)	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,815,557)	(172,839)	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)
77							
78 Federal Income Taxes	(1,431,267)	(36,296)	(78,974)	(379,484)	127,989	741,722	(3,550)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
TOTAL

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	2,006,742	-	-	105,809
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	(229,407)	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,409	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
RESTATING

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	64,166	-	64,166	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,029,698	-	22,956	-	-	-	-
12 Other Power Supply	(29,991)	-	38,260	-	-	-	-
13 Transmission	37,087	-	37,087	-	-	-	-
14 Distribution	149,317	-	149,317	-	-	-	-
15 Customer Accounting	(197,739)	-	31,668	-	-	-	-
16 Customer Service & Info	21,803	(509)	4,768	-	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,412,708	93,809	27,845	-	(194,940)	-	(637)
19 Total O&M Expenses	3,487,050	93,301	376,068	-	(194,940)	-	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(997,850)	(36,296)	(78,974)	-	40,937	-	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	2,860,109	136,543	297,094	-	(154,003)	-	13,356
29							
30 Operating Rev For Return:	(2,860,109)	(136,543)	(297,094)	-	154,003	-	(13,356)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,273,328	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,273,328	-	-	-	-	-	-
56							
57 Total Rate Base:	1,273,328	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.497%	-0.023%	-0.050%	0.000%	0.026%	0.000%	-0.002%
61 Estimated Price Change	3,932,965	181,616	395,166	-	(204,840)	-	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,566,588)	(172,839)	(376,068)	-	194,940	-	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(4,751,669)	(172,839)	(376,068)	-	194,940	-	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(4,751,669)	(172,839)	(376,068)	-	194,940	-	(16,907)
77							
78 Federal Income Taxes	(997,850)	(36,296)	(78,974)	-	40,937	-	(3,550)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
RESTATING

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	2,006,742	-	-	-
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	(229,407)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	-	-
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,409	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
PRO FORMA

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	308,328	-	-	308,328	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	216,115	-	-	110,307	-	-	-
12 Other Power Supply	183,845	-	-	183,845	-	-	-
13 Transmission	573,791	-	-	178,210	-	-	-
14 Distribution	4,346,286	-	-	717,490	-	-	-
15 Customer Accounting	225,351	-	-	152,172	-	-	-
16 Customer Service & Info	22,913	-	-	22,913	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(3,812,741)	-	-	133,802	(414,531)	(3,532,011)	-
19 Total O&M Expenses	2,063,888	-	-	1,807,066	(414,531)	(3,532,011)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(433,417)	-	-	(379,484)	87,052	741,722	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,630,472	-	-	1,427,582	(327,480)	(2,790,289)	-
29							
30 Operating Rev For Return:	(1,630,472)	-	-	(1,427,582)	327,480	2,790,289	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,506,736)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,506,736)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(2,506,736)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-0.283%	0.000%	0.000%	-0.282%	0.065%	0.592%	0.000%
61 Estimated Price Change	1,915,299	-	-	1,898,835	(435,583)	(3,964,780)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,063,888)	-	-	(1,807,066)	414,531	3,532,011	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,063,888)	-	-	(1,807,066)	414,531	3,532,011	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,063,888)	-	-	(1,807,066)	414,531	3,532,011	-
77							
78 Federal Income Taxes	(433,417)	-	-	(379,484)	87,052	741,722	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
PRO FORMA

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	105,809
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	-	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	57,811	3,262,847
29							
30 Operating Rev For Return:	-	-	-	-	-	(57,811)	(3,262,847)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.011%	-0.645%
61 Estimated Price Change	-	-	-	-	-	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	-	-	-	-	-	(15,368)	(867,339)

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Miscellaneous General Expense & Revenue**

PAGE 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	RES	(14,699)	UT	Situs	-	
Gain on Property Sales	421	RES	2,524,307	SO	7.085%	178,837	
Gain on Property Sales	421	RES	(1,244,532)	SG	7.979%	(99,298)	
Gain on Property Sales	421	RES	<u>(1,265,076)</u>	NUTIL	0.000%	<u>-</u>	
			<u>-</u>			<u>79,538</u>	4.1.1
<b>Adjustment to Expense:</b>							
Administrative & General Salaries	920	RES	(5,257)	SO	7.085%	(372)	
Office Supplies and Expenses	921	RES	(19,127)	SO	7.085%	(1,355)	
Office Supplies and Expenses	921	RES	(9,112)	SO	7.085%	(646)	
Regulatory Commission Expenses	928	RES	22,978	SG	7.979%	1,833	
Regulatory Commission Expenses	928	RES	(22,978)	OR	Situs	-	
Credit Facility Fees	921	RES	1,328,817	SO	7.085%	94,141	
Customer Records	903	RES	(10,772)	OR	Situs	-	
Informational Advertising	909	RES	(21,013)	CN	6.743%	(1,417)	
Informational Advertising	909	RES	(298)	ID	Situs	-	
Informational Advertising	909	RES	7,867	OR	Situs	-	
Informational Advertising	909	RES	715	UT	Situs	-	
Informational Advertising	909	RES	908	WA	Situs	908	
Informational Advertising	909	RES	19,575	CA	Situs	-	
Informational Advertising	909	RES	85	WY-ALL	Situs	-	
Informational Advertising	929	RES	2,932	SO	7.085%	208	
			<u>1,295,321</u>			<u>93,301</u>	4.1.1

**Description of Adjustment:**

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain revenues and miscellaneous expenses.

**PacifiCorp  
Washington 2023 General Rate Case  
Miscellaneous General Expense & Revenue  
Items to Adjust**

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	UT	(14,699)	
Gain on Property Sales	421	SO	2,524,307	
Gain on Property Sales	421	SG	(1,244,532)	
Gain on Property Sales	421	NUTIL	(1,265,076)	
			<u>-</u>	<b>Ref 4.1</b>
<b>Non Regulated Flights</b>				
Administrative & General Salaries	920	SO	(5,257)	
Office Supplies and Expenses	921	SO	(19,127)	
			<u>(24,383)</u>	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Expense removal	921	SO	(9,112)	
			<u>(9,112)</u>	
<b>FERC 928 - Regulatory Commission Expenses</b>				
Reallocate system function costs from situs	928	OR	(22,978)	
Reallocate system function costs from situs	928	SG	22,978	
			<u>-</u>	
<b>Credit Facility Fee Adjustment</b>				
Reallocate credit facility fees interest expense	921	SO	1,328,817	
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	(24)	
Blue Sky	909	OR	7,864	
Blue Sky	903	OR	(10,772)	
Blue Sky	929	SO	2,932	
DSM	909	CN	-	
Reallocation	909	CN	(20,989)	
Reallocation	909	UT	(35)	
Reallocation	909	ID	(332)	
Reallocation	909	WA	(952)	
Reallocation	909	WY-ALL	(192)	
Reallocation	909	ID	35	
Reallocation	909	UT	750	
Reallocation	909	WY-ALL	277	
Reallocation	909	WA	1,860	
Reallocation	909	CA	19,575	
Reallocation	909	OR	3	
			<u>(0)</u>	
<b>Total Expense Adjustment</b>			<b><u>1,295,321</u></b>	<b>Ref 4.1</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Annualizing)**

PAGE 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	615,201	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	22.163%	2	
Steam Operations	500	RES	88,261	JBG	22.163%	19,561	
Steam Operations	500	RES	29,565	SG	7.979%	2,359	
Fuel Related-Non NPC	501	RES	1,107	SE	7.616%	84	
Steam Maintenance	512	RES	372,302	CAGE	0.000%	-	
Steam Maintenance	512	RES	189,317	JBG	22.163%	41,958	
Steam Maintenance	512	RES	2,526	SG	7.979%	202	
Hydro Operations	535	RES	153,253	SG-P	7.979%	12,228	
Hydro Operations	535	RES	102,810	SG-U	7.979%	8,203	
Hydro Maintenance	545	RES	26,469	SG-P	7.979%	2,112	
Hydro Maintenance	545	RES	5,181	SG-U	7.979%	413	
Other Operations	548	RES	68,269	CAGE	0.000%	-	
Other Operations	548	RES	25,747	CAGW	22.163%	5,706	
Other Operations	548	RES	36,920	SG	7.979%	2,946	
Other Operations	549	RES	290	WA	Situs	-	
Other Maintenance	553	RES	24,980	CAGE	0.000%	-	
Other Maintenance	553	RES	8,711	CAGW	22.163%	1,931	
Other Maintenance	553	RES	4,448	SG	7.979%	355	
Other Power Supply Expense	557	RES	3,024	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	342,442	SG	7.979%	27,323	
Other Power Supply Expense	557	RES	828	WA	Situs	-	
Transmission Operations	560	RES	278,681	SG	7.979%	22,235	
Transmission Maintenance	571	RES	186,142	SG	7.979%	14,852	
Distribution Operations	580	RES	328,554	WA	Situs	22,429	
Distribution Operations	580	RES	476,563	SNPD	6.264%	29,852	
Distribution Maintenance	593	RES	993,116	WA	Situs	83,156	
Distribution Maintenance	593	RES	221,577	SNPD	6.264%	13,880	
Customer Accounts	903	RES	304,378	CN	6.743%	20,524	
Customer Accounts	903	RES	144,991	WA	Situs	11,144	
Customer Services	908	RES	42,005	CN	6.743%	2,832	
Customer Services	908	RES	75,371	WA	Situs	1,936	
Administrative & General	920	RES	8,186	WA	Situs	(94)	
Administrative & General	920	RES	367,208	SO	7.085%	26,015	
Administrative & General	935	RES	201	WA	Situs	6	
Administrative & General	935	RES	27,075	SO	7.085%	1,918	
			<u>5,555,706</u>			<u>376,068</u>	4.3.2

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2022 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Pro Forma) - Year 1**

PAGE 4.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	2,956,138	CAGE	0.000%	-	
Steam Operations	500	PRO	41	CAGW	22.163%	9	
Steam Operations	500	PRO	424,109	JBG	22.163%	93,995	
Steam Operations	500	PRO	142,063	SG	7.979%	11,335	
Fuel Related-Non NPC	501	PRO	5,318	SE	7.616%	405	
Steam Maintenance	512	PRO	1,788,968	CAGE	0.000%	-	
Steam Maintenance	512	PRO	909,696	JBG	22.163%	201,616	
Steam Maintenance	512	PRO	12,136	SG	7.979%	968	
Hydro Operations	535	PRO	736,404	SG-P	7.979%	58,756	
Hydro Operations	535	PRO	494,017	SG-U	7.979%	39,417	
Hydro Maintenance	545	PRO	127,188	SG-P	7.979%	10,148	
Hydro Maintenance	545	PRO	24,895	SG-U	7.979%	1,986	
Other Operations	548	PRO	328,043	CAGE	0.000%	-	
Other Operations	548	PRO	123,716	CAGW	22.163%	27,419	
Other Operations	548	PRO	177,407	SG	7.979%	14,155	
Other Operations	549	PRO	1,393	WA	Situs	-	
Other Maintenance	553	PRO	120,033	CAGE	0.000%	-	
Other Maintenance	553	PRO	41,856	CAGW	22.163%	9,276	
Other Maintenance	553	PRO	21,371	SG	7.979%	1,705	
Other Power Supply Expense	557	PRO	14,533	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,645,486	SG	7.979%	131,290	
Other Power Supply Expense	557	PRO	3,981	WA	Situs	-	
Transmission Operations	560	PRO	1,339,107	SG	7.979%	106,844	
Transmission Maintenance	571	PRO	894,440	SG	7.979%	71,365	
Distribution Operations	580	PRO	1,578,755	WA	Situs	107,775	
Distribution Operations	580	PRO	2,289,958	SNPD	6.264%	143,444	
Distribution Maintenance	593	PRO	4,772,078	WA	Situs	399,577	
Distribution Maintenance	593	PRO	1,064,710	SNPD	6.264%	66,694	
Customer Accounts	903	PRO	1,462,585	CN	6.743%	98,622	
Customer Accounts	903	PRO	696,704	WA	Situs	53,550	
Customer Services	908	PRO	201,841	CN	6.743%	13,610	
Customer Services	908	PRO	362,170	WA	Situs	9,303	
Administrative & General	920	PRO	39,335	WA	Situs	(452)	
Administrative & General	920	PRO	1,764,493	SO	7.085%	125,007	
Administrative & General	935	PRO	966	WA	Situs	29	
Administrative & General	935	PRO	130,100	SO	7.085%	9,217	
			<u>26,696,034</u>			<u>1,807,066</u>	4.3.2

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment**

PAGE 4.3.1

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4, Exhibit No. SLC-6C.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5, Exhibit No. SLC-6C). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5, Exhibit No. SLC-6C.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7, Exhibit No. SLC-6C.

PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase Adjustment

Description	Actual 12 Months Ended June 2022	Restatement 12 Months Ended June 2022	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref Exh. SLC-6C
Regular Ordinary Time	430,865,222	437,510,936	6,645,714	465,794,594	28,283,658	
Overtime	76,879,725	78,065,527	1,185,802	83,112,209	5,046,682	
Premium Pay	13,956,954	14,172,228	215,274	15,088,417	916,188	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>529,748,691</b>	<b>8,046,789</b>	<b>563,995,219</b>	<b>34,246,528</b>	4.3.3&4
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>32,713,508</b>	-	<b>35,365,526</b>	<b>2,652,018</b>	
Payroll Tax Expense	38,800,779	39,367,507	566,728	42,009,991	2,642,484	4.3.7
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>42,520,853</b>	<b>566,728</b>	<b>45,163,337</b>	<b>2,642,484</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	9,202,624	3,494,904	4.3.6
Pension Administration	836,131	836,131	-	836,131	-	4.3.6
Post Retirement Benefits	856,324	856,324	-	(35,544)	(891,868)	4.3.6
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
<b>Total Other Labor</b>	<b>53,551,161</b>	<b>53,551,161</b>	-	<b>55,399,422</b>	<b>1,848,261</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>742,328,495</b>	<b>8,613,517</b>	<b>783,717,786</b>	<b>41,389,291</b>	4.3.8
Non-Utility and Capitalized Labor	260,469,861	263,527,672	3,057,811	278,220,929	14,693,257	4.3.8
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>478,800,823</b>	<b>5,555,706</b>	<b>505,496,857</b>	<b>26,696,034</b>	4.3.8
			Ref 4.2		Ref 4.3	

**PacifiCorp  
Washington 2023 General Rate Case  
Pension Related Non-Service Expense**

PAGE 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
SERP Non-Service Expense	926	RES	(2,751,615)	SO	7.085%	(194,940)	4.4.1
Pension Non-Service Expense	926	PRO	(9,738,911)	SO	7.085%	(689,961)	4.4.1
Post-Retirement Non-Service Exp.	926	PRO	2,402,755	SO	7.085%	170,225	4.4.1
Pension Settlement Loss Amort.	926	PRO	1,484,979	SO	7.085%	105,205	4.4.2

**Description of Adjustment:**

This adjustment removes the 12 months ended June 2022 SERP non-service expenses from results and includes the non-service pension and post-retirement expenses at the calendar year 2024 level. In Docket UE-181042, the Commission authorized the Company to defer a 2018 pension settlement loss and amortize the deferral amount over the average remaining life of the pension plan participants. In the 2020 Rate Case (UE-191024), the Company then included projected pension settlement loss amortization on a pro forma basis. Similarly, this adjustment adds into rates the pension settlement loss amortization expense on losses incurred between the end of the Test Period and calendar year 2024.

PacifiCorp  
Washington 2023 General Rate Case  
Pension Related Non-Service Expense

PAGE 4.4.1

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual	Actual	Actual		
	Twelve Months Ended June 2022	Twelve Months Ended June 2022	Calendar Year 2021		
Jul-2021	(701,505)	(113,658)	229,730	926	SO
Aug-2021	8,981,732	(113,658)	229,730	926	SO
Sep-2021	34,689	(113,658)	229,730	926	SO
Oct-2021	34,689	(108,440)	229,730	926	SO
Nov-2021	34,689	(61,472)	229,730	926	SO
Dec-2021	7,090,311	(108,440)	229,730	926	SO
Jan-2022	(460,186)	(178,493)	228,873	926	SO
Feb-2022	(103,907)	(178,493)	228,873	926	SO
Mar-2022	(103,907)	(178,493)	228,873	926	SO
Apr-2022	(103,907)	(178,493)	228,873	926	SO
May-2022	(103,907)	(178,493)	228,873	926	SO
Jun-2022	(103,907)	(178,493)	228,873	926	SO
<b>Total Actual</b>	<b>14,494,882</b>	<b>(1,690,283)</b>	<b>2,751,615</b>		

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual	Actual	Actual		
	Twelve Months Ending December 2024	Twelve Months Ending December 2024	Twelve Months Ending December 2024		
Jan-2024	396,331	59,373	-	926	SO
Feb-2024	396,331	59,373	-	926	SO
Mar-2024	396,331	59,373	-	926	SO
Apr-2024	396,331	59,373	-	926	SO
May-2024	396,331	59,373	-	926	SO
Jun-2024	396,331	59,373	-	926	SO
Jul-2024	396,331	59,373	-	926	SO
Aug-2024	396,331	59,373	-	926	SO
Sep-2024	396,331	59,373	-	926	SO
Oct-2024	396,331	59,373	-	926	SO
Nov-2024	396,331	59,373	-	926	SO
Dec-2024	396,331	59,373	-	926	SO
	<b>4,755,971</b>	<b>712,472</b>	<b>-</b>		
	<b>(9,738,911)</b>	<b>2,402,755</b>	<b>(2,751,615)</b>		
	Ref 4.4	Ref 4.4	Ref 4.4		

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pension Settlement Losses**  
**GL Account 554012**

PAGE 4.4.2

Description	Actual	Current Period	FERC Acct	Factor
	12 Months Ended June 2022	Amortization		
Pension Settlement Losses:				
Jul-2021	-	-	926	SO
Aug-2021	8,947,043	-	926	SO
Sep-2021	-	37,279	926	SO
Oct-2021	-	37,279	926	SO
Nov-2021	-	37,279	926	SO
Dec-2021	7,055,622	37,279	926	SO
Jan-2022	-	66,678	926	SO
Feb-2022	-	66,678	926	SO
Mar-2022	-	66,678	926	SO
Apr-2022	-	66,678	926	SO
May-2022	-	66,678	926	SO
Jun-2022	-	66,678	926	SO
Total Incurred	<u>16,002,665</u>	<u>549,184</u>		

Description	Forecasted	Current Period	FERC Acct	Factor
	July 2022 to December 2023	Amortization (over 20 Years):		
Pension Settlement Losses:				
Jul-2022	-	66,678	926	SO
Aug-2022	-	66,678	926	SO
Sep-2022	-	66,678	926	SO
Oct-2022	-	66,678	926	SO
Nov-2022	-	66,678	926	SO
Dec-2022	24,680,587	66,678	926	SO
Jan-2023	-	169,514	926	SO
Feb-2023	-	169,514	926	SO
Mar-2023	-	169,514	926	SO
Apr-2023	-	169,514	926	SO
May-2023	-	169,514	926	SO
Jun-2023	-	169,514	926	SO
Jul-2023	-	169,514	926	SO
Aug-2023	-	169,514	926	SO
Sep-2023	-	169,514	926	SO
Oct-2023	-	169,514	926	SO
Nov-2023	-	169,514	926	SO
Dec-2023	-	169,514	926	SO
Total Incurred	<u>24,680,587</u>	<u>2,434,229</u>		

Description	Forecasted	Current Period	FERC Acct	Factor
	12 Months Ended December 2024	Amortization (over 20 Years):		
Pension Settlement Losses:				
Jan-2024	-	169,514	926	SO
Feb-2024	-	169,514	926	SO
Mar-2024	-	169,514	926	SO
Apr-2024	-	169,514	926	SO
May-2024	-	169,514	926	SO
Jun-2024	-	169,514	926	SO
Jul-2024	-	169,514	926	SO
Aug-2024	-	169,514	926	SO
Sep-2024	-	169,514	926	SO
Oct-2024	-	169,514	926	SO
Nov-2024	-	169,514	926	SO
Dec-2024	-	169,514	926	SO
Total Incurred	<u>-</u>	<u>2,034,163</u>		

**Pro Forma Adjustment** 1,484,979 Ref 4.4

**PacifiCorp  
Washington 2023 General Rate Case  
Insurance Expense**

PAGE 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adjust I & D Expense to three-year avg.	925	PRO	(60,172,330)	SO	7.085%	(4,262,957)	4.5.1
<u>Adjust property damage expense to 6-year average</u>							
Property Insurance - Transmission	924	PRO	(63,404)	WA	Situs	(63,404)	4.5.2
Property Insurance - Washington Distribution	924	PRO	395,600	WA	Situs	395,600	4.5.2
Property Insurance - Non-T&D	924	PRO	(99,119)	WA	Situs	(99,119)	4.5.2
Adjust Liability Insurance Premium	925	PRO	7,124,664	SO	7.085%	504,753	4.5.3
Adjust Property Insurance Premium	924	PRO	(97,162)	SO	7.085%	(6,884)	4.5.3
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Tax Balance	190	PRO	(35,382,985)	SO	7.085%	(2,506,736)	

**Description of Adjustment**

This adjustment normalizes injuries and damage expense to reflect a three-year average of gross expense net of insurance using the cash method. The adjustment also recalculates the historical six-year average Washington-allocated property damage amount using the most recent six-year time period. The insurance premiums in the Test Period have been adjusted to reflect the Company's most current renewal levels.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Insurance Expense**  
**Injuries & Damages - Three Year Average**

	July 19 - June 20	July 20 - June 21	July 21 - June 22	Total
	Cash	Cash	Cash	Cash
Cash paid on claims	11,469,351	2,929,134	2,576,288	16,974,772
Remove amounts not requested	-	-	-	0
Net Paid	11,469,351	2,929,134	2,576,288	16,974,772
Third Party Insurance Claim Proceeds	-	-	-	-
Remove amounts not requested	-	-	-	-
Net Reimbursement from Commercial Insurance	-	-	-	-
Net Paid				16,974,772
Three-Year Average				5,658,257 Below

**Adjustment Detail:**

Included in Unadjusted Results

Net Accrued Expense	65,830,588
Three-Year Average - Cash Basis	5,658,257 Above
Regulatory Adjustment	<b>(60,172,330) Ref 4.5</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Insurance Expense  
Property Damage Based on a Six-Year Average**

**Property damage based on a six-year average of actual property damage**

	<u>WA Dist.</u>	<u>Transmission</u>	<u>System Non T&amp;D</u>
<u>Six-year average</u>			
July 2016 - June 2017	760,769	1,138,848	1,274,291
July 2017 - June 2018	1,340,541	1,087,346	39,747
July 2018 - June 2019	728,310	2,589,430	481,817
July 2019 - June 2020	2,199,474	976,712	90,409
July 2020 - June 2021	967,349	1,519,768	-
July 2021 - June 2022	1,392,422	1,812,229	-
<b>6-Year Average</b>	<b>1,231,477</b>	<b>1,520,722</b>	<b>314,377</b>
Washington Allocation Factor	Situs	SG	SG
Washington Allocation %	100%	7.979%	7.979%
June 2022 - Washington Allocated 6 Year Average	1,231,477	121,335	25,083
Docket No. UE-191024 WA Allocated 6 Year Average	835,877	184,739	124,203
<b>Adjustment</b>	<b>395,600</b>	<b>(63,404)</b>	<b>(99,119)</b>
	<b>Ref 4.5</b>	<b>Ref 4.5</b>	<b>Ref 4.5</b>



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Insurance Expense**  
**Adjust Liability Insurance Premium to Expected CY 2022/2023 Level**

Adjusting insurance premium to the renewed amount effective August 15, 2022

	<b>Premium Renewal <u>2022/2023</u></b>	<b>Included in Results 12 Months Ended <u>Jun-22</u></b>	<b><u>Adjustment</u></b>	
Liability Insurance Premium	32,151,306	25,026,642	<b>7,124,664</b>	Ref 4.5
Property Insurance Premium	4,842,427	4,939,589	<b>(97,162)</b>	Ref 4.5
	<hr/> <b>36,993,733</b>			

**PacifiCorp  
Washington 2023 General Rate Case  
Advertising**

PAGE 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Advertising Expense - Reallocation	909	RES	(110,058)	CN	6.743%	(7,421)	4.6.1
Advertising Expense - Reallocation	930	RES	(8,984)	SO	7.085%	(637)	4.6.1
California Advertising Expense	909	RES	(6,664)	CA	Situs	-	4.6.1
Idaho Advertising Expense	909	RES	46,874	ID	Situs	-	4.6.1
Oregon Advertising Expense	909	RES	(16,439)	OR	Situs	-	4.6.1
Utah Advertising Expense	909	RES	58,330	UT	Situs	-	4.6.1
Washington Advertising Expense	909	RES	24,803	WA	Situs	24,803	4.6.1
Wyoming Advertising Expense	909	RES	1,597	WY-ALL	Situs	-	4.6.1
PP Advertising Expense	909	RES	731	CAGW	22.163%	162	4.6.1
RMP Advertising Expense	909	RES	825	CAGE	0.000%	-	4.6.1
Oregon Advertising Expense	930	RES	7,393	OR	Situs	-	4.6.1
Utah Advertising Expense	930	RES	756	UT	Situs	-	4.6.1
Wyoming Advertising Expense	930	RES	836	WY-ALL	Situs	-	4.6.1
			-			16,907	

**Description of Adjustment:**

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended June 2022, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest General Rate Case in Washington, Docket No. UE-191024.

**PacifiCorp  
Washington 2023 General Rate Case  
Advertising  
Re-allocate System Costs**

Page 4.6.1

**1) Remove system allocated costs that should be situs assigned.**

<b>TYPE</b>	<b>FERC Acct</b>	<b>SAP Acct</b>	<b>SAP Acct description</b>	<b>Factor</b>	<b>Total Company</b>
RES	9090000	530022	Informational Advertising Services	CN	109,553
RES	9090000	530019	Legally Mandated Advertising Services	CN	504
RES	9301000	530020	Advertising Services	SO	8,984
					119,042

**2) Reallocate system costs on a situs basis where possible.**

<b>TYPE</b>	<b>FERC Acct</b>	<b>SAP Acct</b>	<b>SAP Acct description</b>	<b>Factor</b>	<b>Total Company</b>
RES	9090000	530019	Legally Mandated Advertising Services	CA	48
RES	9090000	530019	Legally Mandated Advertising Services	OR	456
RES	9090000	530022	Informational Advertising Services	CA	(6,712)
RES	9090000	530022	Informational Advertising Services	CAGE	825
RES	9090000	530022	Informational Advertising Services	CAGW	731
RES	9090000	530022	Informational Advertising Services	ID	46,874
RES	9090000	530022	Informational Advertising Services	OR	(16,895)
RES	9090000	530022	Informational Advertising Services	UT	58,330
RES	9090000	530022	Informational Advertising Services	WA	24,803
RES	9090000	530022	Informational Advertising Services	WY-ALL	1,597
RES	9301000	530020	Advertising Services	OR	7,393
RES	9301000	530020	Advertising Services	UT	756
RES	9301000	530020	Advertising Services	WY-ALL	836
					119,042

**PacifiCorp  
Washington 2023 General Rate Case  
Memberships & Subscriptions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Memberships As Booked	930	RES	(1,830,028)	SO	7.085%	(129,650)	4.7.3
Remove Memberships As Booked	930	RES	(77,429)	WY-ALL	Situs	-	4.7.3
Remove Memberships As Booked	930	RES	-	WA	Situs	-	4.7.3
			<u>(1,907,457)</u>			<u>(129,650)</u>	
Add Back Memberships on State Specific Factors	930	RES	1,552,597	SO	7.085%	109,995	4.7.3
Add Back Memberships on State Specific Factors	930	RES	698	CA	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	146,706	OR	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	18,887	WA	Situs	18,887	4.7.3
Add Back Memberships on State Specific Factors	930	RES	99,772	UT	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	10,823	ID	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	77,974	WY-ALL	Situs	-	4.7.3
			<u>1,907,457</u>			<u>128,882</u>	
			<u>-</u>			<u>(768)</u>	

**Description of Adjustment:**

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2022, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

**PacifiCorp  
 Washington 2023 General Rate Case  
 Memberships & Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
<b>National and Regional Trade Memberships</b>					
930.2	553110	Advance Casper	WY-ALL	WY-ALL	\$ 10,000
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 2,150
930.2	545550	Albany Downtown Association & Park Wise	SO	OR	\$ 180
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 3,000
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 4,000
930.2	545550	Arlington Club	SO	OR	\$ 824
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600
930.2	545550	Association of Idaho Cities	SO	ID	\$ 1,500
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	\$ 500
930.2	545550	Basin Area Chamber of Commerce	WY-ALL	WY-ALL	\$ 185
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 1,050
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,790
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 432
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	\$ 600
930.2	545550	Cache Valley Chamber of Commerce	SO	UT	\$ 720
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 200
930.2	553110	Carbon County Economic Development Corporation	WY-ALL	WY-ALL	\$ 5,000
930.2	545550	Casper Area Chamber of Commerce	WY-ALL	WY-ALL	\$ 4,500
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800
930.2	545550	Central Washington Hispanic Chamber	SO	WA	\$ 700
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 559
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	WY-ALL	WY-ALL	\$ 550
930.2	545550	Columbia Corridor Association	SO	OR	\$ 3,000
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300
930.2	545550	Crescent City/Del Norte Chamber of Commerce	SO	CA	\$ 583
930.2	545550	Creswell Chamber of Commerce	SO	OR	\$ 290
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 600
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 7,925
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 1,200
930.2	545550	Economic Development Alliance for Lincoln County	SO	OR	\$ 100
930.2	553110	Energy Capital Economic Development	WY-ALL	WY-ALL	\$ 150
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 1,544
930.2	545550	Evanston Chamber of Commerce	WY-ALL	WY-ALL	\$ 1,025
930.2	553110	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,000
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 230
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 3,775
930.2	545550	Greater Portland Inc	SO	OR	\$ 5,000
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,000
930.2	545550	Green River Chamber of Commerce	WY-ALL	WY-ALL	\$ 550
930.2	545550	Grid Forward	SO	OR	\$ 3,167
930.2	545550	Heber Valley Chamber of Commerce	SO	UT	\$ 250
930.2	545550	Idaho Association of Counties	SO	ID	\$ 1,000
930.2	545550	Idaho Economic Development Association	SO	ID	\$ 250
930.2	553110	Idaho Economic Development Association	SO	ID	\$ 3,000
930.2	545550	Illinois Valley Chamber, Cave Junction OR	SO	OR	\$ 300
930.2	553110	International Economic Development Council (IEDC)	WY-ALL	SO	\$ 455
930.2	545550	Jordan River Commission	SO	UT	\$ 7,500
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 799
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	\$ 500
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 500
930.2	545550	Lander Chamber of Commerce	WY-ALL	WY-ALL	\$ 5,835
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 225
930.2	545550	Laramie Chamber of Business Alliance	WY-ALL	WY-ALL	\$ 10,000
930.2	545550	Leadership Wyoming	SO	WY-ALL	\$ 500
930.2	545550	League of Oregon Cities	SO	OR	\$ 600
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 850
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 450
930.2	545550	Linkville Kiwanis Club	SO	CA	\$ 115
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 125
930.2	545550	Lions Club, Richmond	SO	UT	\$ 200

**PacifiCorp  
Washington 2023 General Rate Case  
Memberships & Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
<b>National and Regional Trade Memberships</b>					
930.2	545550	Lovell Area Chamber of Commerce	WY-ALL	WY-ALL	\$ 300
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,200
930.2	545550	Morgan County Chamber of Commerce	SO	UT	\$ 200
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000
930.2	545550	Oregon Business Council	SO	OR	\$ 19,297
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 5,000
930.2	545550	Oregon Energy Fund	SO	OR	\$ 75
930.2	545550	Oregon State University, Utility Pole Research Cooperative	SO	OR	\$ 15,000
930.2	545550	Philomath Chamber of Commerce, Philomath OR	SO	OR	\$ 375
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	\$ 50
930.2	545550	Portland Business Alliance	SO	OR	\$ 37,310
930.2	545550	Powell Chamber of Commerce	WY-ALL	WY-ALL	\$ 1,000
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 1,000
930.2	545550	Rawlins Chamber of Commerce	WY-ALL	WY-ALL	\$ 2,500
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230
930.2	553110	Regional Economic Development for Eastern Idaho	SO	ID	\$ 2,000
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 275
930.2	545550	Rock Springs Chamber of Commerce	WY-ALL	WY-ALL	\$ 2,575
930.2	545550	Rotary Club of Albina	SO	OR	\$ 325
930.2	545550	Rotary Club of Casper	SO	WY-ALL	\$ 500
930.2	545550	Rotary Club of Casper	WY-ALL	WY-ALL	\$ 969
930.2	545550	Rotary Club of Cheyenne	WY-ALL	WY-ALL	\$ 1,750
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 747
930.2	545550	Salina Area Chamber of Commerce	SO	UT	\$ 75
930.2	545550	Salt Lake Chamber	SO	UT	\$ 30,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 175
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250
930.2	545500	South Coast Development Council, Inc	SO	OR	\$ 5,000
930.2	553110	South Lincoln County Economic Development Corporation	WY-ALL	WY-ALL	\$ 1,000
930.2	545550	South Valley Chamber	SO	UT	\$ 6,000
930.2	545550	Southern Oregon Regional Economic Development, Inc.	SO	OR	\$ 2,500
930.2	545550	Sport Oregon	SO	OR	\$ 5,000
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 2,500
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 2,400
930.2	545550	Sublette County Chamber of Commerce	WY-ALL	WY-ALL	\$ 330
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	\$ 125
930.2	545550	Takena Kiwanis	SO	OR	\$ 260
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 2,247
930.2	545550	The Enterprise	WY-ALL	WY-ALL	\$ 750
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	WY-ALL	WY-ALL	\$ 415
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 1,200
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 7,220
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	\$ 6,000
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 275
930.2	545550	Wallowa County Chamber of Commerce, Enterprise OR	SO	OR	\$ 150
930.2	553110	Washakie Development Association	WY-ALL	WY-ALL	\$ 500
930.2	545550	Washington Economic Development Association	SO	WA	\$ 900
930.2	545550	Western Labor And Management Public Affairs Committee	SO	SO	\$ 2,000
930.2	545550	Women's Energy Network	SO	SO	\$ 2,100
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350
930.2	545550	Wyoming Business Alliance	WY-ALL	WY-ALL	\$ 5,000
930.2	545550	Wyoming Capitol Club	WY-ALL	WY-ALL	\$ 500
930.2	545550	Wyoming Construction Coalition, Inc.	WY-ALL	WY-ALL	\$ 5,000
930.2	545550	Wyoming County Commissioners Association	WY-ALL	WY-ALL	\$ 10,000
930.2	553110	Wyoming County Commissioners Association	WY-ALL	WY-ALL	\$ 3,000
930.2	553110	Wyoming Economic Development Association	WY-ALL	WY-ALL	\$ 465
930.2	545550	Wyoming Press Association	WY-ALL	WY-ALL	\$ 125
930.2	545550	Wyoming State Chamber of Commerce	WY-ALL	WY-ALL	\$ 3,000
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,223
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 350
					<u>\$ 360,959</u>

PacifiCorp  
 Washington 2023 General Rate Case  
 Memberships & Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
<b>National and Regional Trade Memberships</b>					
<b>Industry Association Dues</b>					
930.2	545550	Edison Electric Institute	SO	SO	1,031,230
930.2	545550	Intermountain Electrical Association	SO	SO	9,500
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000
930.2	545500	Western Energy Supply Transmission Associates	SO	SO	22,831
930.2	545550	North American Transmission Forum	SO	SO	99,347
930.2	545550	Northwest Public Power Association	SO	SO	1,625
930.2	545550	The National Hydropower Association, Inc.	SO	SO	42,880
930.2	530026	American Clean Power	SO	SO	(20,161)
930.2	545550	American Clean Power	SO	SO	212,500
930.2	545550	UMS Group	SO	SO	42,000
930.2	545150	American Arbitration Association	SO	SO	150
930.2	545550	Association of Edison Illuminating Companies	SO	SO	9,195
930.2	545550	AMERICAN COUNCIL ON RENEWABLE ENERGY	SO	SO	22,500
930.2	545550	RENEWABLE ENERGY WILDLIFE INSTITUTE	SO	SO	30,000
930.2	545550	RENEWABLE ENERGY WILDLIFE INSTITUTE	SO	SO	24,900
					1,546,498

<b>SUMMARY</b>			
<b>Memberships as Booked</b>			
<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	1,830,028	Ref. 4.7
930.2	WY-ALL	77,429	
930.2	WA	-	Ref. 4.7
		1,907,457	
<b>Reallocated Memberships</b>			
<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	1,552,597	Ref. 4.7
930.2	CA	698	Ref. 4.7
930.2	OR	146,706	Ref. 4.7
930.2	WA	18,887	Ref. 4.7
930.2	UT	99,772	Ref. 4.7
930.2	ID	10,823	Ref. 4.7
930.2	WY-ALL	77,974	Ref. 4.7
		1,907,457	Ref. 4.7

**PacifiCorp  
Washington 2023 General Rate Case  
Revenue-Sensitive/ Uncollectible Expense**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	RES	(229,407)	WA	Situs	(229,407)	4.8.1
Regulatory Fees	928	RES	774,943	WA	Situs	774,943	4.8.1

**Description of Adjustment:**

This adjustment adjusts the Company's actual June 2022 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043 and this methodology has been used in all subsequent general rate case filings.

This adjustment also reflects an adjustment to restate regulatory fees to be consistent with normalized revenues reflected in this general rate case, calculated at the currently approved regulatory fee rate of 0.4%.



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Revenue-Sensitive/ Uncollectible Expense**

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12 Months Ended	WA FERC Account 904	General Business Revenues
Jun-19	1,670,265	326,549,202
Jun-20	1,867,001	301,562,774
Jun-21	1,723,319	350,738,131
Jun-22	2,307,191	373,551,616

Line	Description	4 year Average	
1	Unadjusted Revenue	338,100,431	
2	Per Books Uncollectible Expense	1,891,944	
3	Uncollectible % ( Line 2 / Line 1)	<b>0.560%</b>	
4	Normalized & Annualized Revenue	405,024,316	Ref 3.1.1, Col. J
5	Normalizing Adjustments	33,713,237	Ref 3.1.1, Col. D
6	General Business Revenues before Normalization Adj.	371,311,079	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	2,077,784	
8	Per Books Uncollectible Expense	2,307,191	Above
9	<b>Restating Adjustment to Uncollectible Expense</b>	<b>(229,407)</b>	Ref. 4.8
10	Accrued Regulatory Fees - 12 Months Ended Jun-22	710,301	Ref 4.8.2
11	General Business Revenues before Normalization Adj.	371,311,079	Line 6
12	Approved WUTC Regulatory Fee Rate	0.4000%	
13	Normalized WUTC Regulatory Fees	1,485,244	
14	<b>Restating Adjustment to WA WUTC Fees</b>	<b>774,943</b>	Ref 4.8

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Revenue-Sensitive/ Uncollectible Expense**  
**GL Account 582500 - Regulatory Commission Fees**

	<u>Amount</u>
Jul-21	60,000
Aug-21	64,000
Sep-21	62,000
Oct-21	62,000
Nov-21	62,000
Dec-21	62,000
Jan-22	62,000
Feb-22	62,000
Mar-22	62,000
Apr-22	33,918
May-22	59,192
Jun-22	59,192
<b>12 months ended June 2022</b>	<b><u>710,301</u></b>

PacifiCorp  
Washington 2023 General Rate Case  
Legal Expenses

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Reallocate Per Books Legal Expenses							
	545	RES	-	SG-P	7.979%	-	
	557	RES	4,529	CAGE	0.000%	-	
	557	RES	(462,216)	CAGW	22.163%	(102,441)	
	557	RES	(91,614)	SG	7.979%	(7,310)	
	560	RES	-	SG	7.979%	-	
	588	RES	-	SNPD	6.264%	-	
	594	RES	-	UT	Situs	-	
	923	RES	-	CA	Situs	-	
	923	RES	11,229	OR	Situs	-	
	923	RES	(937,399)	SO	7.085%	(66,411)	
	923	RES	(493,951)	UT	Situs	-	
	923	RES	-	WY-ALL	Situs	-	
	923	RES	-	WY-ALL	Situs	-	
	925	RES	(8,551,201)	SO	7.085%	(605,817)	
	928	RES	-	CA	Situs	-	
	928	RES	-	ID	Situs	-	
	928	RES	-	OR	Situs	-	
	928	RES	(1,076,287)	SO	7.085%	(76,250)	
	928	RES	1,076,287	UT	Situs	-	
	928	RES	-	WA	Situs	-	
	928	RES	-	WY-ALL	Situs	-	
	557	RES	17,735	CAEE	0.000%	-	
	557	RES	425,629	OR	Situs	-	
	557	RES	69,350	SO	7.085%	4,913	
	557	RES	36,586	WA	Situs	36,586	
	923	RES	613,676	CAGE	0.000%	-	
	923	RES	794,452	CAGW	22.163%	176,074	
	923	RES	618	ID	Situs	-	
	923	RES	11,376	WA	Situs	11,376	
	925	RES	1,233,723	CA	Situs	-	
	925	RES	7,176,770	OR	Situs	-	
	925	RES	140,708	UT	Situs	-	
			<u>-</u>			<u>(629,279)</u>	4.9.1

**Description of Adjustment:**

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's 2015 Limited Rate Filing in Washington, Docket No. UE-152253 and most recent general rate case, Docket No. UE-191024.

PacifiCorp  
Washington 2023 General Rate Case  
Legal Expenses

FERC	Factor	Total Company			WA-allocated	
		Legal Expenses As Booked	Legal Expenses Reallocated	Legal Expenses to Re-allocate	Legal Expenses to Re-allocate	
				Alloc. Factors %		
418	NUTIL	2,711	2,711	-	0.000%	-
426	NUTIL	23,500	23,500	-	0.000%	-
545	SG-P	363	363	-	7.979%	-
557	CAGE	10,569	15,098	4,529	0.000%	-
557	CAGW	476,554	14,339	(462,216)	22.163%	(102,441)
557	SG	1,200,345	1,108,731	(91,614)	7.979%	(7,310)
560	SG	1,503	1,503	-	7.979%	-
588	SNPD	12,780	12,780	-	6.264%	-
594	UT	3,370	3,370	-	0.000%	-
923	CA	16,633	16,633	-	0.000%	-
923	OR	82,600	93,829	11,229	0.000%	-
923	SO	980,265	42,866	(937,399)	7.085%	(66,411)
923	UT	492,642	(1,309)	(493,951)	0.000%	-
923	WY-ALL	5,090	5,090	-	0.000%	-
923	WY-ALL	368,600	368,600	-	0.000%	-
925	SO	9,417,696	866,494	(8,551,201)	7.085%	(605,817)
928	CA	734,995	734,995	-	0.000%	-
928	ID	15,708	15,708	-	0.000%	-
928	OR	995,498	995,498	-	0.000%	-
928	SO	2,228,930	1,152,643	(1,076,287)	7.085%	(76,250)
928	UT	51,656	1,127,943	1,076,287	0.000%	-
928	WA	65,799	65,799	-	100.000%	-
928	WY-ALL	112,889	112,889	-	0.000%	-
557	CAEE	-	17,735	17,735	0.000%	-
557	OR	-	425,629	425,629	0.000%	-
557	SO	-	69,350	69,350	7.085%	4,913
557	WA	-	36,586	36,586	100.000%	36,586
923	CAGE	-	613,676	613,676	0.000%	-
923	CAGW	-	794,452	794,452	22.163%	176,074
923	ID	-	618	618	0.000%	-
923	WA	-	11,376	11,376	100.000%	11,376
925	CA	-	1,233,723	1,233,723	0.000%	-
925	OR	-	7,176,770	7,176,770	0.000%	-
925	UT	-	140,708	140,708	0.000%	-
<b>Total</b>		<b>17,274,483</b>	<b>17,274,483</b>	<b>(0)</b>		<b>(629,279)</b>
				<b>Ref. 4.9</b>		<b>Ref. 4.9</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Remove Non-Recurring Entries**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Reversal of envir. settlement accrual	545	RES	25,151,000	SG	7.979%	2,006,742	4.10.1

**Description of Adjustment:**

This adjustment removes the reversal of an environmental costs accrual entry recorded in a prior reporting period related to the Klamath Settlement.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Non-Recurring Entries**

PAGE 4.10.1

<b>FERC Account</b>	<b>Description</b>	<b>Amount</b>	<b>Alloc</b>	<b>REF</b>
5459000	Reversal of Klamath Settlement Obligation Accrual	(25,151,000)	SG	Ref. 4.10

**PacifiCorp  
Washington 2023 General Rate Case  
Environmental Remediation**

PAGE 4.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Add Remediation Projects Cost	925	RES	17,975,423	SO	7.085%	1,273,483	4.11.1
<b>Adjustment to Tax:</b>							
Schedule M adjustment	SCHMDT	RES	5,845,566	SO	7.085%	414,134	
Schedule M adjustment	SCHMAT	RES	(770,947)	WA	Situs	(770,947)	
Deferred Income Tax Expense	41010	RES	1,437,226	SO	7.085%	101,821	
Deferred Income Tax Expense	41110	RES	189,550	WA	Situs	189,550	
Accumulated Def Income Tax Balance	283	RES	27,951,902	SO	7.085%	1,980,275	
Accumulated Def Income Tax Balance	283	RES	(706,947)	WA	Situs	(706,947)	

**Description of Adjustment:**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658, authorizing the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005, were to be deferred and amortized over a 10-year period. The only project, per the 2005 order, that can be deferred has since been fully amortized, so no amortization amounts need to be added back into results. All deferred environmental remediation costs balances and environmental amortization is excluded from regulatory results in unadjusted data. This restating adjustment adds into results actual environmental remediation project costs incurred in the 12 months period ended June 2022.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Environmental Remediation**

**Non-PERCO**

Total Environmental Expense	Account	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	12 ME June-22
<b>Detail By Project:</b>														
Astoria / Unocal (Downtown) MGP	288616	4,450	3,535	194	35,611	2,904	8,854	(25,275)	1,108	3,748	7,751	3,300	7,419	53,599
Astoria Young's Bay MGP	288618	31,744	12,741	795	3,954	3,880	244,957	26,498	4,086	245	14,591	436	7,762	351,689
Big Fork Hydro	288620	1,802	92,531	81,143	615	155,704	126,895	127	145	9,908	4,256	599	8,131	481,856
Eugene MGP (50%)	288632	54	80	8	95	80	48	40	110	245	4,788	-	14	5,561
Everett MGP (2/3)	288634	11	-	11	-	-	16	10	7	36	1,655	-	16	1,761
Klamath Falls	288635	-	-	-	-	304,484	22,565	14,833	10,921	21,607	83,361	502,058	53,547	1,013,377
Olympia MGP	288652	6	-	16	-	-	16	16	11	54	272	-	27	419
Portland Harbor Source Control	288656	217,359	133,309	128,275	43,450	163,814	241,989	32,604	190,236	138,427	303,922	224,947	68,961	1,887,292
Tacoma A Street MGP (25%)	288664	72	293	76	367	127	2,903	(706)	1,036	796	251	109	181	5,505
Colstrip Pond	288608	78,434	136,623	130,399	98,351	99,810	98,475	196,363	37,665	19,646	33,157	29,864	220,507	1,179,293
Cholla Ash-Fly Ash Pond	288609	173,743	182,839	(9,003)	5,825	17,503	32,310	35,390	14,810	15,599	(10,738)	80,438	52,856	591,571
American Barrel	288614	2,671	7,967	868	9,063	13,812	36,326	20,241	4,182	28,562	1,246	3,535	4,561	133,034
Bridger Coal Fuel Oil Spill	288622	3,668	14,311	(299)	8,746	16,555	10,366	246	11,210	336	2,636	7,272	10,631	85,677
Bridger Plant-FGD Pond 1	288623	824	36,101	322,946	514,628	589,167	664,232	(7,379)	96,690	575	16,212	1,265	95,522	2,330,784
Bridger FGD Pond 1 Closure	288624	4,529	8,788	5,920	3,892	7,433	1,243	11,645	445	4,795	273	1,735	1,700	52,396
Bridger Plant-FGD Pond 2	288625	-	15,735	-	-	-	-	-	-	-	-	-	-	15,735
Bridger Oil Spill (New Releases)	288626	4,338	8,477	10,446	5,050	10,279	7,270	1,840	5,464	280	2,972	7,799	2,825	67,040
Carbon Ash Spill	288627	9,268	33,793	24,381	2,421	11,912	3,618	366	9,422	8,628	2,680	871	11,413	118,773
Cedar Steam Plant	288628	824	-	-	-	3,609	21,445	1,750	1,467	-	-	-	-	712
Dave Johnston Oil Spill	288630	-	14,997	11,132	-	3,118	10,031	-	95	-	-	-	-	39,373
Dave Johnston-Pond 4A&4B	288633	138,466	11,212	11,438	(1,394)	1,040	906,781	(7,624)	12,966	97,436	44,943	1,041	25,413	1,241,719
Hunter Fuel Oil	288636	551	-	184	-	-	-	-	-	-	-	-	-	735
Huntington Ground Water Action/Landfill	288638	22,084	13,280	759	10,314	6,144	53,941	1,408	31,397	2,238	25,795	89	41,102	208,550
Idaho Falls Pole Yard (100%)	288640	16,279	40,954	14,759	5,995	41,941	25,216	27,730	26,292	18,609	8,090	5,427	49,177	280,468
Jordan Plant (Substation)	288642	-	-	-	-	-	-	-	220	2,278	1,102	-	486	4,087
Naughton Plant-FGD Pond 1	288645	-	26,063	483,986	650,829	125,086	718,675	567	1,331,724	258,225	12,353	518,440	80,704	4,206,651
Ogden	288650	13,047	23,208	2,315	52,419	1,085	32,128	1,926	13,879	14,683	7,415	762	17,325	180,191
Naughton Plant-FGD Pond 2	288653	206	132,983	483,986	652,060	125,086	339,960	87	171,024	77	5,824	33	88,212	1,999,538
Hunter Plant-Ash Landfill	288655	4,285	13,959	643	8,269	918	23,763	183	115,273	56,702	12,831	2,141	5,393	244,360
Silver Bell / Telluride	288660	36,227	283,760	90,615	38,803	112,559	314,437	3,599	(28,985)	95,334	66,099	6,278	17,572	1,036,299
Wyodak Fuel Oil	288668	-	-	-	-	-	13,609	-	10,335	-	-	-	-	23,944
Naughton North Ash Pond	288675	-	-	-	-	-	-	-	2,006	306	255	255	153	2,975
Naughton South Ash Pond	288676	-	(18,039)	-	-	-	-	-	2,507	1,122	765	561	408	(12,676)
North Temple Office	288678	-	108	2,170	1,302	-	5,424	2,865	1,647	11,046	15,757	1,246	11,181	52,743
Coos Bay (50%)	288680	3	-	8	8	-	8	8	196	150	-	27	14	422
Coos Bay (50%)	288681	3	-	8	8	-	8	8	196	150	-	27	14	422
Everett MGP (1/3)	288682	5	-	5	-	-	16	6	5	19	827	-	11	894
Eugene MGP (50%)	288684	54	80	8	95	80	48	103	155	245	4,788	-	13	5,669
Tacoma A Street MGP (75%)	288686	215	878	228	382	382	7,045	256	3,180	2,392	753	327	541	16,577
Thea Foss (75%)	288688	4,019	3,414	1,377	1,317	1,317	1,329	1,544	2,418	1,991	1,745	2,660	4,773	27,903
Thea Foss (25%)	288689	1,340	1,138	459	439	439	443	515	806	664	582	887	1,700	9,410
<b>Total</b>		<b>770,585</b>	<b>1,235,119</b>	<b>1,800,254</b>	<b>2,152,912</b>	<b>1,820,267</b>	<b>3,976,389</b>	<b>341,787</b>	<b>2,086,350</b>	<b>817,152</b>	<b>679,206</b>	<b>1,404,427</b>	<b>890,974</b>	<b>17,975,423</b>

Ref 4.11



**PacifiCorp  
Washington 2023 General Rate Case  
Payment Services Fees**

<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Payment Services Fees	903	PRO	73,179	WA	Situs	73,179	4.12.1

**Description of Adjustment:**

Vendor fees for payment processing will be raised effective March 2023. This adjustment adds into results the expected increase in annual payment services fees expense.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Payment Services Fees**

PAGE 4.12.1

	<b>12 ME Jun-22</b>	<b>12 ME Dec-24</b>	<b>Adjustment</b>	
	<b>Amount</b>	<b>Amount</b>		
Payment Services Fees	\$ 294,716	\$ 367,895	\$ 73,179	<b>Ref 4.12</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Incremental O&M Expenses**

PAGE 4.13

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
PP Veg. - Admin.	593	PRO	561,305	SNPD	6.264%	35,160	4.13.1
PP Veg. - Admin.	580	PRO	2,681,579	SNPD	6.264%	167,975	4.13.1
Distribution	593	PRO	3,425,661	WA	Situs	3,425,661	4.13.1
Transmission	571	PRO	4,957,920	SG	7.979%	395,581	4.13.1
			<u>11,626,465</u>			<u>4,024,378</u>	
Klamath Hatchery Funding	545	PRO	1,326,125	SG	7.979%	105,809	4.13.1

**Description of Adjustment**

This adjustment reflects expected changes to operations & maintenance (O&M) expenses from the historical period into calendar year 2024. Included in this adjustment are costs associated with the Company's obligation to fund hatchery production post-dam removal pursuant to the Klamath settlement. Also included in this adjustment is expected increases to Transmission and Distribution (T&D) expenses, which are discussed in further detail in the testimony of Company Witness Allen Berreth.

PacifiCorp  
Washington 2023 General Rate Case  
Incremental O&M Expenses Summary

PAGE 4.13.1

Description	Function	FERC	Base Period	Test Period	Incremental	Ref.
			12 ME Jun 2022	12 ME Dec 2024	Adjustment	
PP Vegetation - Admin.	System	593SNPD	1,569,444	2,130,749	561,305	4.13
	System	580SNPD	2,278,239	4,959,818	2,681,579	4.13
Wildfire & Vegetation Management Activity	Distribution	593WA	3,457,552	5,232,185	1,774,633	4.13
	Transmission	571SG	5,751,706	10,559,572	4,807,866	4.13
Contractor Costs Increase & NESC 'B'	Distribution	593WA	8,384,003	10,035,031	1,651,028	4.13
Condition Correction Implementation	Transmission	571SG	1,384,515	1,534,569	150,054	4.13
			<b>22,825,459</b>	<b>34,451,924</b>	<b>11,626,465</b>	

Description	Function	FERC	Incremental Expense	Ref.
Klamath Hatchery Funding	Hydro	545SG	1,326,125	4.13

## Tab 5 - Net Power Costs (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Net Power Cost Adjustments (Tab 5)  
TOTAL

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues - Year 1	WRAP Fees	Aurora Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	19,038,327	-	19,038,327	-	-	-
5 Other Operating Revenues	265,774	-	-	265,774	-	-
6 Total Operating Revenues	19,304,101	-	19,038,327	265,774	-	-
7						
8 Operating Expenses:						
9 Steam Production	(2,185,033)	-	(2,185,033)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	50,693,580	(7,141,821)	57,721,260	-	114,141	-
13 Transmission	630,177	-	630,177	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	49,176,500	(7,141,821)	56,166,404	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,273,204)	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	42,903,296	(5,642,038)	48,369,508	55,813	90,171	29,843
29						
30 Operating Rev For Return:	(23,599,195)	5,642,038	(29,331,180)	209,962	(90,171)	(29,843)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-4.001%	0.957%	-4.973%	0.036%	-0.015%	-0.005%
61 Estimated Price Change	31,389,421	(7,504,507)	39,013,568	(279,271)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(29,872,399)	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(29,872,399)	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(29,872,399)	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)
77						
78 Federal Income Taxes	(6,273,204)	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Net Power Cost Adjustments (Tab 5)  
RESTATING

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues - Year 1	WRAP Fees	Aurora Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(7,141,821)	(7,141,821)	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(7,141,821)	(7,141,821)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,499,782	1,499,782	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,642,038)	(5,642,038)	-	-	-	-
29						
30 Operating Rev For Return:	5,642,038	5,642,038	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.957%	0.957%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(7,504,507)	(7,504,507)	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,141,821	7,141,821	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	7,141,821	7,141,821	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,141,821	7,141,821	-	-	-	-
77						
78 Federal Income Taxes	1,499,782	1,499,782	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Net Power Cost Adjustments (Tab 5)  
PRO FORMA

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues - Year 1	WRAP Fees	Aurora Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	19,038,327	-	19,038,327	-	-	-
5 Other Operating Revenues	265,774	-	-	265,774	-	-
6 Total Operating Revenues	19,304,101	-	19,038,327	265,774	-	-
7						
8 Operating Expenses:						
9 Steam Production	(2,185,033)	-	(2,185,033)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	57,835,401	-	57,721,260	-	114,141	-
13 Transmission	630,177	-	630,177	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	56,318,321	-	56,166,404	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,772,986)	-	(7,796,896)	55,813	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	48,545,335	-	48,369,508	55,813	90,171	29,843
29						
30 Operating Rev For Return:	(29,241,233)	-	(29,331,180)	209,962	(90,171)	(29,843)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-5.777%	0.000%	-5.795%	0.041%	-0.018%	-0.006%
61 Estimated Price Change	38,893,928	-	39,013,568	(279,271)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(37,014,219)	-	(37,128,077)	265,774	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(37,014,219)	-	(37,128,077)	265,774	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(37,014,219)	-	(37,128,077)	265,774	(114,141)	(37,776)
77						
78 Federal Income Taxes	(7,772,986)	-	(7,796,896)	55,813	(23,970)	(7,933)



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Net Power Costs (Restating)**

PAGE 5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF #</u>
<b>Normalizing Adjustment:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
Existing Firm Energy - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(7,141,821)	WA	Situs	(7,141,821)	5.1.1
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>(7,141,821)</u>			<u>(7,141,821)</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	RES	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	RES	-	WA	Situs	-	5.1.1
Non Firm	565NPC	RES	-	WA	Situs	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	RES	-	WA	Situs	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	WA	Situs	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
<b>Total Net Power Cost Adjustment - Restating</b>			<u>(7,141,821)</u>			<u>(7,141,821)</u>	

**Description of Adjustment**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a WIJAM basis.

PacifiCorp  
Washington 2023 General Rate Case  
Net Power Costs - WUJAM Allocated

Description	FERC Account	(2) Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2022		(5) NORMALIZED NPC 12 Months Ended June 2022		(6) NORMALIZING ADJUSTMENT (5) - (4) Washington Allocated		(7) PRO FORMA NPC 12 Months Ended December 2024		(8) PRO FORMA ADJUSTMENT (7) - (5) Washington Allocated	
				Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated		
Sales for Resale (Account 447)	447NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	1,285,829	1,285,829	1,285,829	-	-	20,324,156	20,324,156	19,038,327	19,038,327	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	1,285,829	1,285,829	1,285,829	-	-	20,324,156	20,324,156	19,038,327	19,038,327	-
Non-Firm Sales													
Total Sales for Resale				1,285,829	1,285,829	1,285,829	-	-	20,324,156	20,324,156	19,038,327	19,038,327	-
Purchased Power (Account 555)	555NPC	WA	100.0000%	(63,061)	(63,061)	(63,061)	-	-	1,361,163	1,361,163	1,424,224	1,424,224	-
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	(143,169)	(143,169)	(143,169)	-	-	3,179,340	3,179,340	3,322,509	3,322,509	-
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	138,803	138,803	138,803	-	-	1,088	1,088	(137,715)	(137,715)	-
Existing Firm Energy - Utah	555NPC	WA	100.0000%	261,013	261,013	261,013	-	-	595,442	595,442	384,429	384,429	-
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
WA Qualifying Facilities	555NPC	WA	100.0000%	84,102,937	84,102,937	84,102,937	(7,141,821)	(7,141,821)	94,457,363	94,457,363	17,496,247	17,496,247	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	-	-	-	-	-	99,594,396	99,594,396	22,439,694	22,439,694	-
Other Generation Expenses	555NPC	WA	100.0000%	84,296,523	84,296,523	84,296,523	(7,141,821)	(7,141,821)	13,353,516	13,353,516	13,353,516	13,353,516	-
Total Purchased Power				84,296,523	84,296,523	84,296,523	(7,141,821)	(7,141,821)	13,353,516	13,353,516	13,353,516	13,353,516	-
Wheeling (Account 565)	565NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Existing Firm - Utah	565NPC	WA	100.0000%	11,927,606	11,927,606	11,927,606	-	-	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	795,733	795,733	795,733	-	-	-	-	-	-	-
Non Firm	565NPC	WA	100.0000%	12,723,339	12,723,339	12,723,339	-	-	-	-	-	-	-
Total Wheeling Expense				12,723,339	12,723,339	12,723,339	-	-	-	-	-	-	-
Fuel Expense (Accounts 501 and 547)	501NPC	WA	100.0000%	41,439,815	41,439,815	41,439,815	-	-	-	-	-	-	-
Fuel Consumed- Coal	503NPC	WA	100.0000%	362,935	362,935	362,935	-	-	-	-	-	-	-
Steam from Other Sources	547NPC	WA	100.0000%	31,464,377	31,464,377	31,464,377	-	-	-	-	-	-	-
Fuel Consumed - Natural Gas				73,267,127	73,267,127	73,267,127	-	-	-	-	-	-	-
Total Fuel and Other Expense				169,001,161	169,001,161	169,001,161	(7,141,821)	(7,141,821)	198,987,417	198,987,417	37,128,077	37,128,077	-
<b>Total Net Power Cost</b>				<b>169,001,161</b>	<b>161,859,340</b>	<b>161,859,340</b>			<b>Ref. 5.1</b>	<b>Ref. 5.1.4</b>	<b>Ref. 5.2</b>	<b>Ref. 5.2</b>	
				<b>Ref. 2.2</b>	<b>Line 66</b>	<b>Ref. 5.1.3</b>							

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
Jun-22

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>1,285,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,285,829</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
<b>Pacific Sub Total</b>	<b>54,783</b>	<b>(63,061)</b>	<b>(143,169)</b>	<b>-</b>	<b>261,013</b>
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
<b>Utah Sub Total</b>	<b>138,803</b>	<b>-</b>	<b>138,803</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
<b>Short Term Firm Purchases</b>	<b>70,431,638</b>				<b>70,431,638</b>
<b>New Firm Sub Total</b>	<b>84,102,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,102,937</b>
<b>TOTAL PURCHASED POWER &amp; NET INTERCHANGE</b>	<b>84,296,523</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>-</b>	<b>84,363,949</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>12,723,339</b>	<b>-</b>	<b>-</b>	<b>795,733</b>	<b>11,927,606</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>72,904,191</b>	<b>-</b>	<b>-</b>	<b>72,904,191</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	362,935			362,935	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>362,935</b>	<b>-</b>	<b>-</b>	<b>362,935</b>	<b>-</b>
<b>NET POWER COST</b>	<b>169,001,161</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>74,062,860</b>	<b>95,005,727</b>

Ref 5.1.1

<b>Study Results</b>					
MERGED PEAK/ENERGY SPLIT					
(\$)					
Period Ending Jun-22	Total	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>1,285,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,285,829</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
<b>Pacific Sub Total</b>	<b>54,783</b>	<b>(63,061)</b>	<b>(143,169)</b>	<b>-</b>	<b>261,013</b>
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
<b>Utah Sub Total</b>	<b>138,803</b>	<b>-</b>	<b>138,803</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
<b>Short Term Firm Purchases</b>	<b>63,289,817</b>				<b>63,289,817</b>
<b>New Firm Sub Total</b>	<b>76,961,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,961,116</b>
<b>TOTAL PURCHASED POWER &amp; NET INTERCHANGE</b>	<b>77,154,703</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>-</b>	<b>77,222,129</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>12,723,339</b>	<b>-</b>	<b>-</b>	<b>795,733</b>	<b>11,927,606</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>72,904,191</b>	<b>-</b>	<b>-</b>	<b>72,904,191</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	362,935			362,935	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>362,935</b>	<b>-</b>	<b>-</b>	<b>362,935</b>	<b>-</b>
<b>NET POWER COST</b>	<b>161,859,340</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>74,062,860</b>	<b>87,863,906</b>

Ref 5.1.1

Period Ending Dec-24	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/24-12/24	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	20,324,156				20,324,156
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>20,324,156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,324,156</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	4,529,840	1,358,952	3,170,888		
Misc/Pacific	10,663	2,211	8,452		
Q.F. Contracts/PPL	595,442	-	-		595,442
<b>Pacific Sub Total</b>	<b>5,135,945</b>	<b>1,361,163</b>	<b>3,179,340</b>	<b>-</b>	<b>595,442</b>
Gemstate	-		-		
Small Purchases east	1,088		1,088		
<b>Utah Sub Total</b>	<b>1,088</b>	<b>-</b>	<b>1,088</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	938,684				938,684
Cedar Springs Wind III	713,272				713,272
Cedar Springs Wind IV	3,484				3,484
Cove Mountain Solar	305,176				305,176
Hunter Solar	561,006				561,006
MagCorp Reserves	260,439				260,439
Milican Solar	231,296				231,296
Milford Solar	553,529				553,529
Nucor	568,873				568,873
Monsanto Reserves	1,643,633				1,643,633
Prineville Solar	154,101				154,101
Sigurd Solar	470,784				470,784
Three Buttes Wind	1,664,239				1,664,239
Top of the World Wind	3,086,963				3,086,963
Wolverine Creek Wind	856,554				856,554
Anticline Wind	1,488				1,488
Boswell Springs Wind	4,556				4,556
Cedar Creek	783,902				783,902
UT Schedule Adjustment	650,922				650,922
<b>Short Term Firm Purchases</b>	<b>81,004,465</b>				<b>81,004,465</b>
<b>New Firm Sub Total</b>	<b>94,457,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,457,363</b>
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>99,594,396</b>	<b>1,361,163</b>	<b>3,180,428</b>	<b>-</b>	<b>95,052,805</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	13,353,516	13,353,516			
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>13,353,516</b>	<b>13,353,516</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	2,291,937			2,291,937	
Chehalis	29,232,484			29,232,484	
Hermiston	11,224,147			11,224,147	
Jim Bridger	36,996,494			36,996,494	
Jim Bridger - Gas	26,289,313			26,289,313	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>106,034,374</b>	<b>-</b>	<b>-</b>	<b>106,034,374</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	329,287			329,287	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>329,286.68</b>	<b>-</b>	<b>-</b>	<b>329,287</b>	<b>-</b>
<b>NET POWER COST</b>	<b>198,987,417</b>	<b>14,714,679</b>	<b>3,180,428</b>	<b>106,363,660</b>	<b>74,728,649</b>

Ref 5.1.1

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Net Power Costs (Pro Forma) - Year 1**

PAGE 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF #</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	19,038,327	WA	Situs	19,038,327	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>19,038,327</u>			<u>19,038,327</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	PRO	1,424,224	WA	Situs	1,424,224	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	3,322,509	WA	Situs	3,322,509	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	(137,715)	WA	Situs	(137,715)	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	334,429	WA	Situs	334,429	5.1.1
Post-Merger Firm Energy	555NPC	PRO	17,496,247	WA	Situs	17,496,247	5.1.1
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>22,439,694</u>			<u>22,439,694</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	PRO	13,353,516	WA	Situs	13,353,516	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(11,927,606)	WA	Situs	(11,927,606)	5.1.1
Non Firm	565NPC	PRO	(795,733)	WA	Situs	(795,733)	5.1.1
Total Wheeling Expense			<u>630,177</u>			<u>630,177</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	PRO	(2,151,385)	WA	Situs	(2,151,385)	5.1.1
Steam from Other Sources	503NPC	PRO	(33,649)	WA	Situs	(33,649)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	35,281,567	WA	Situs	35,281,567	5.1.1
Total Fuel and Other Expense			<u>33,096,533</u>			<u>33,096,533</u>	
<b>Total Net Power Cost Adjustment - Pro Forma</b>			<u>37,128,077</u>			<u>37,128,077</u>	

**Description of Adjustment**

The adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the calendar year 2024. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024. Company Witness Ramon J. Mitchell provides detail testimony on projected net power costs reflected in this filing.

**PacifiCorp  
Washington 2023 General Rate Case  
Pryor Mountain REC Revenues - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							Exh. SLC-6C
REC Revenues	456	PRO	265,774	WA	Situs	265,774	5.3.2

**Description of Adjustment**

This adjustment adds into results the proposed amortization of Washington's share of Pryor Mountain REC Revenues deferred in 2021, 2022 and forecasted to be deferred through 2023. The Company is requesting a one-year amortization period. This adjustment also adds into Washington's base rates an annual level of projected revenues expected from the sales of REC from Pryor Mountain into the rate year. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

**PacifiCorp  
Washington 2023 General Rate Case  
WRAP Fees**

<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
WRAP Fee	557	PRO	1,430,555	SG	7.979%	114,141	5.4.1

**Description of Adjustment:**

This adjustment annualizes a new Western Resource Adequacy Program (WRAP) fee in O&M costs to reflect expected levels for the rate years. Given the recent trend in decommissioning coal plants and increasing renewable integration, the resource adequacy group works to coordinate activities related to a comprehensive review of resource adequacy in the NWPP region, through the development and implementation of a WRAP.



**PacifiCorp  
Washington 2023 General Rate Case  
WRAP Fees**

PAGE 5.4.1

	<b>12 ME Jun-22</b>	<b>12 ME Dec-24</b>	<b>Adjustment</b>	
	<b>Amount</b>	<b>Amount</b>		
Western Resource Adequacy Program	\$ 638,232	\$ 2,068,787	\$ 1,430,555	<b>Ref 5.4</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Aurora Access Fees**

<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Aurora Fees	921	PRO	16,976	WA	Situs	16,976	5.5.1
Gurobi Solver	921	PRO	20,800	WA	Situs	20,800	5.5.1

**Description of Adjustment:**

This adjustment adds Aurora and Gurobi access fees for 4 participants.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Aurora Access Fees**

<b>Incremental O&amp;M</b>	<b>CY 2024</b>	
	<b>Amount</b>	
Aurora Fees	\$ 16,976	Ref. 5.5
Gurobi Solver	\$ 20,800	Ref. 5.5
	<b>\$ 37,776</b>	

## Tab 6 - Depreciation & Amortization (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
TOTAL

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,233,092	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	2,233,092	-	-	-	-	-
20 Depreciation	(16,220,473)	(16,220,473)	-	-	-	-
21 Amortization	4,316,442	-	615,859	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,456,889	3,406,299	(129,330)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(498,746)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(7,712,797)	(12,814,174)	486,529	-	-	-
29						
30 Operating Rev For Return:	7,712,797	12,814,174	(486,529)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(106,560,177)	-	(80,207,432)	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(9,036,197)	-	-	(7,490,521)	-	-
49 Accum Def Income Tax	4,379,287	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,478,623)	-	-	-	-	-
54						
55 Total Deductions:	(127,695,709)	-	(80,207,432)	(7,490,521)	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(127,695,709)	-	(80,207,432)	(7,490,521)	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	2.908%	2.173%	-0.082%	0.863%	0.075%	0.024%
61 Estimated Price Change	(23,167,341)	(17,044,205)	647,135	(8,108,011)	(757,202)	(244,691)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,670,939	16,220,473	(615,859)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,028,531	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	11,699,470	16,220,473	(615,859)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,699,470	16,220,473	(615,859)	-	-	-
77						
78 Federal Income Taxes	2,456,889	3,406,299	(129,330)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
TOTAL

	6.3.2	6.3.3	6.4
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	2,233,092
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>2,233,092</u>
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	(498,746)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>4,614,849</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>(4,614,849)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	4,379,287
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,478,623)
54			
55 Total Deductions:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>(12,099,335)</u>
56			
57 Total Rate Base:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>(12,099,335)</u>
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.668%
61 Estimated Price Change	(2,192,388)	(149,736)	4,915,138
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,933,675)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	2,028,531
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(820,080)</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
RESTATING

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,233,092	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	2,233,092	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(820,080)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,113,595	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,113,595)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(26,352,745)	-	-	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(1,545,676)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	-0.602%	0.000%	0.000%	0.000%	0.000%	0.024%
61 Estimated Price Change	3,981,425	-	-	-	-	(244,691)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,933,675)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,028,531	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,905,144)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,905,144)	-	-	-	-	-
77						
78 Federal Income Taxes	(820,080)	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
RESTATING

	6.3.2	6.3.3	6.4
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	2,233,092
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>2,233,092</u>
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>5,113,595</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>(5,113,595)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.867%
61 Estimated Price Change	(2,192,388)	(149,736)	6,801,621
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,933,675)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	2,028,531
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(820,080)</u>



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
PRO FORMA

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(16,220,473)	(16,220,473)	-	-	-	-
21 Amortization	615,859	-	615,859	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,276,969	3,406,299	(129,330)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(498,746)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(12,826,391)	(12,814,174)	486,529	-	-	-
29						
30 Operating Rev For Return:	12,826,391	12,814,174	(486,529)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(80,207,432)	-	-	(80,207,432)	-	-
48 Accum Prov For Amort	(7,490,521)	-	-	-	(7,490,521)	-
49 Accum Def Income Tax	4,379,287	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,478,623)	-	-	-	-	-
54						
55 Total Deductions:	(99,797,288)	-	-	(80,207,432)	(7,490,521)	-
56						
57 Total Rate Base:	(99,797,288)	-	-	(80,207,432)	(7,490,521)	-
58						
59						
60 Estimated ROE impact	4.564%	2.532%	-0.096%	1.372%	0.119%	0.000%
61 Estimated Price Change	(27,148,766)	(17,044,205)	647,135	(8,108,011)	(757,202)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,604,614	16,220,473	(615,859)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	15,604,614	16,220,473	(615,859)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	15,604,614	16,220,473	(615,859)	-	-	-
77						
78 Federal Income Taxes	3,276,969	3,406,299	(129,330)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
PRO FORMA

	6.3.2	6.3.3	6.4
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	(498,746)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>(498,746)</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>498,746</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	4,379,287
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,478,623)
54			
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>(12,099,335)</u>
56			
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>(12,099,335)</u>
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.292%
61 Estimated Price Change	-	-	(1,886,483)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Expense - Year 1**

PAGE 6.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	PRO	4,228,629	CAGE	0.0000%	-	
Steam Depreciation Expense	403SP	PRO	(19,904,020)	CAGW	22.1630%	(4,411,324)	
Steam Depreciation Expense	403SP	PRO	2,071,456	SG	7.9788%	165,277	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.0000%	-	
Steam Depreciation Expense	403SP	PRO	(67,755,234)	JBG	22.1630%	(15,016,581)	
Hydro Depreciation Expense	403HP	PRO	2,138,144	SG-P	7.9788%	170,598	
Hydro Depreciation Expense	403HP	PRO	2,133,599	SG-U	7.9788%	170,235	
Other Depreciation Expense	403OP	PRO	(757,381)	CAGE	0.0000%	-	
Other Depreciation Expense	403OP	PRO	(740,583)	CAGW	22.1630%	(164,135)	
Other Depreciation Expense	403OP	PRO	(82,812)	SG	7.9788%	(6,607)	
Other Depreciation Expense	403OP	PRO	4,960,257	SG-W	7.9788%	395,768	
Other Depreciation Expense	403OP	PRO	(19,905)	Situs	WA	-	
Transmission Depreciation Expense	403TP	PRO	2,893,921	CAGE	0.0000%	-	
Transmission Depreciation Expense	403TP	PRO	280,597	CAGW	22.1630%	62,189	
Transmission Depreciation Expense	403TP	PRO	3,944,756	SG	7.9788%	314,743	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.1630%	-	
Distribution Depreciation Expense	403360	PRO	266,548	WA	Situs	13,051	
Distribution Depreciation Expense	403361	PRO	516,116	WA	Situs	25,270	
Distribution Depreciation Expense	403362	PRO	4,270,851	WA	Situs	209,112	
Distribution Depreciation Expense	403364	PRO	5,247,180	WA	Situs	256,916	
Distribution Depreciation Expense	403365	PRO	3,282,083	WA	Situs	160,699	
Distribution Depreciation Expense	403366	PRO	1,652,316	WA	Situs	80,902	
Distribution Depreciation Expense	403367	PRO	3,809,787	WA	Situs	186,537	
Distribution Depreciation Expense	403368	PRO	5,675,129	WA	Situs	277,869	
Distribution Depreciation Expense	403369	PRO	3,571,133	WA	Situs	174,852	
Distribution Depreciation Expense	403370	PRO	968,711	WA	Situs	47,431	
Distribution Depreciation Expense	403371	PRO	31,998	WA	Situs	1,567	
Distribution Depreciation Expense	403373	PRO	229,333	WA	Situs	11,229	
General Depreciation Expense	403GP	PRO	39,615	CA	0.0000%	-	
General Depreciation Expense	403GP	PRO	(31,107)	OR	0.0000%	-	
General Depreciation Expense	403GP	PRO	95,468	WA	100.0000%	95,468	
General Depreciation Expense	403GP	PRO	640,719	WYP	0.0000%	-	
General Depreciation Expense	403GP	PRO	783,747	UT	0.0000%	-	
General Depreciation Expense	403GP	PRO	144,358	ID	0.0000%	-	
General Depreciation Expense	403GP	PRO	(32,216)	WYU	0.0000%	-	
General Depreciation Expense	403GP	PRO	361,718	CAGE	0.0000%	-	
General Depreciation Expense	403GP	PRO	167,167	CAGW	22.1630%	37,049	
General Depreciation Expense	403GP	PRO	245,656	SG	7.9788%	19,600	
General Depreciation Expense	403GP	PRO	7,310,663	SO	7.0846%	517,930	
General Depreciation Expense	403GP	PRO	(44,997)	JBG	22.1630%	(9,973)	
General Depreciation Expense	403GP	PRO	-	JBE	22.6134%	-	
General Depreciation Expense	403GP	PRO	(91,116)	CN	6.7430%	(6,144)	
General Depreciation Expense	403GP	PRO	(4,266)	CAEE	0.0000%	-	
Total Depreciation Expense			<u>(27,501,983)</u>			<u>(16,220,473)</u>	6.1.2

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental depreciation expense into results for calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Expense - Year 1**

PAGE 6.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Intangible Amortization	404IP	PRO	(1,673)	CA	0.0000%	-	
Intangible Amortization	404IP	PRO	(979,011)	CN	6.7430%	(66,015)	
Intangible Amortization	404IP	PRO	(10,558)	JBG	22.1630%	(2,340)	
Intangible Amortization	404IP	PRO	-	OTHER	0.0000%	-	
Intangible Amortization	404IP	PRO	(348)	ID	0.0000%	-	
Intangible Amortization	404IP	PRO	(190)	OR	0.0000%	-	
Intangible Amortization	404IP	PRO	(1,864)	CAEE	0.0000%	-	
Intangible Amortization	404IP	PRO	(8,156,932)	SG	7.9788%	(650,823)	
Intangible Amortization	404IP	PRO	476,975	CAGE	0.0000%	-	
Intangible Amortization	404IP	PRO	49,580	CAGW	22.1630%	10,988	
Intangible Amortization	404IP	PRO	(17,642)	SG-P	7.9788%	(1,408)	
Intangible Amortization	404IP	PRO	(14,046)	SG-U	7.9788%	(1,121)	
Intangible Amortization	404IP	PRO	18,767,848	SO	7.0846%	1,329,623	
Intangible Amortization	404IP	PRO	74	UT	0.0000%	-	
Intangible Amortization	404IP	PRO	(3,024)	WA	100.0000%	(3,024)	
Intangible Amortization	404IP	PRO	16,407	WYP	0.0000%	-	
Intangible Amortization	404IP	PRO	-	WYU	0.0000%	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.9788%	-	
Hydro Amortization	404HP	PRO	444	SG-P	7.9788%	35	
Other Amortization	404OP	PRO	-	CAGE	0.0000%	-	
General Amortization	404GP	PRO	-	CA	0.0000%	-	
General Amortization	404GP	PRO	-	CN	6.7430%	-	
General Amortization	404GP	PRO	(58,282)	OR	0.0000%	-	
General Amortization	404GP	PRO	-	ID	0.0000%	-	
General Amortization	404GP	PRO	0	SO	7.0846%	0	
General Amortization	404GP	PRO	-	UT	0.0000%	-	
General Amortization	404GP	PRO	(58)	WA	100.0000%	(58)	
General Amortization	404GP	PRO	20,371	WYP	0.0000%	-	
General Amortization	404GP	PRO	-	WYU	0.0000%	-	
			<u>10,088,070</u>			<u>615,859</u>	6.1.3
			<u>(17,413,913)</u>			<u>(15,604,614)</u>	

**Description of Adjustment:**

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental amortization expense into results for the calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Control Area Generation - East	403SP	CAGE	255,757,188	259,985,817	4,228,629
Control Area Generation - West	403SP	CAGW	19,904,020	(0)	(19,904,020)
System Generation	403SP	SG	5,417,070	2,889,058	(2,528,013)
Renewable - Blundell	403SP	SG	-	4,599,469	4,599,469
Jim Bridger Generation	403SP	JBG	67,755,234	(0)	(67,755,234)
Total Steam Plant			<u>348,833,512</u>	<u>267,474,343</u>	<u>(81,359,169)</u>
<b>Hydro Production Plant:</b>					
System Generation	403HP	SG-U	8,645,147	10,778,746	2,133,599
System Generation	403HP	SG-P	22,827,473	24,965,618	2,138,144
Klamath	403HP	SG	-	-	-
Total Hydro Plant			<u>31,472,621</u>	<u>35,744,364</u>	<u>4,271,743</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	403OP	CAGE	53,940,944	53,183,563	(757,381)
Control Area Generation - West	403OP	CAGW	21,140,242	20,399,659	(740,583)
System Generation - Wind	403OP	SG-W	143,742,355	148,702,612	4,960,257
System Generation	403OP	SG	83,040	228	(82,812)
Oregon	403OP	OR	152	-	(152)
Utah	403OP	UT	19,753	-	(19,753)
Total Other Production Plant			<u>218,926,486</u>	<u>222,286,062</u>	<u>3,359,576</u>
<b>Transmission Plant:</b>					
Control Area Generation - East	403TP	CAGE	-	2,893,921	2,893,921
Control Area Generation - West	403TP	CAGW	35,065	315,662	280,597
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	136,394,908	140,339,663	3,944,756
Total Transmission Plant			<u>136,429,973</u>	<u>143,549,246</u>	<u>7,119,273</u>
<b>Distribution Plant:</b>					
California	403364	CA	8,461,476	11,801,003	3,339,526
Oregon	403364	OR	55,842,937	61,214,711	5,371,774
Washington	403364	WA	15,106,942	16,552,377	1,445,435
Eastern Wyoming	403364	WYP	19,036,519	20,388,536	1,352,017
Utah	403364	UT	87,377,377	103,778,330	16,400,953
Idaho	403364	ID	10,416,030	11,778,573	1,362,543
Western Wyoming	403364	WYU	3,685,104	3,934,041	248,937
Total Distribution Plant			<u>199,926,386</u>	<u>229,447,571</u>	<u>29,521,185</u>
<b>General Plant:</b>					
California	403GP	CA	432,836	472,452	39,615
Oregon	403GP	OR	5,246,534	5,215,426	(31,107)
Washington	403GP	WA	1,069,644	1,165,112	95,468
Eastern Wyoming	403GP	WYP	2,056,628	2,697,346	640,719
Utah	403GP	UT	5,434,295	6,218,042	783,747
Idaho	403GP	ID	1,073,062	1,217,419	144,358
Western Wyoming	403GP	WYU	414,149	381,933	(32,216)
Control Area Generation - East	403GP	CAGE	2,419,541	2,781,259	361,718
Control Area Generation - West	403GP	CAGW	180,245	347,412	167,167
System Generation	403GP	SG	7,300,424	7,546,080	245,656
General Office	403GP	SO	17,979,123	25,289,786	7,310,663
Jim Bridger Generation	403GP	JBG	435,903	390,906	(44,997)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	916,818	825,702	(91,116)
Control Area Energy - East	403GP	CAEE	114,149	109,884	(4,266)
Total General Plant			<u>45,073,350</u>	<u>54,658,759</u>	<u>9,585,408</u>
<b>Total Depreciation Expense</b>			<u>980,662,328</u>	<u>953,160,345</u>	<u>(27,501,983)</u>

Ref 6.1

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
<b>AMORTIZATION EXPENSE</b>					
<b>Intangible Plant:</b>					
California	404IP	CA	1,765	92	(1,673)
Customer Service	404IP	CN	15,710,630	14,731,619	(979,011)
Jim Bridger Generation	404IP	JBG	317,366	306,808	(10,558)
Idaho	404IP	ID	22,912	22,564	(348)
Oregon	404IP	OR	11,660	11,470	(190)
Control Area Energy - East	404IP	CAEE	1,821	(43)	(1,864)
System Generation	404IP	SG	11,722,127	3,565,195	(8,156,932)
Control Area Generation - East	404IP	CAGE	2,367,908	2,844,883	476,975
Control Area Generation - West	404IP	CAGW	472,144	521,723	49,580
Klamath Hydro Relicensing	404IP	CAGW	-	-	-
General Office	404IP	SO	21,446,143	40,213,991	18,767,848
System Generation	404IP	SG-U	336,688	322,641	(14,046)
System Generation	404IP	SG-P	2,697,182	2,679,539	(17,642)
Utah	404IP	UT	36,672	36,746	74
Washington	404IP	WA	3,148	125	(3,024)
Eastern Wyoming	404IP	WYP	111,654	128,061	16,407
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>55,259,819</u>	<u>65,385,414</u>	<u>10,125,595</u>
<b>Hydro Production Plant:</b>					
System Generation	404HP	SG-U	-	-	-
System Generation	404HP	SG-P	311,932	312,376	444
Total Hydro Plant			<u>311,932</u>	<u>312,376</u>	<u>444</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>General Plant:</b>					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	201,923	143,641	(58,282)
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	108,292	108,292	0
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,298	96,240	(58)
Eastern Wyoming	404GP	WYP	56,728	77,099	20,371
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			<u>463,241</u>	<u>425,272</u>	<u>(37,969)</u>
<b>Total Amortization</b>			<u>56,034,992</u>	<u>66,123,062</u>	<u>10,088,070</u>
					<b>Ref 6.1.1</b>
<b>Total Depreciation and Amortization</b>			<u>1,036,697,320</u>	<u>1,019,283,407</u>	<u>(17,413,913)</u>
					Ref. 6.1.20



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Jun 2022	Adjusted EPIS Balance	Depreciation Expense	Jul 2022	Adjusted EPIS Balance	Depreciation Expense	Aug 2022	Adjusted EPIS Balance	Depreciation Expense	Sep 2022	Adjusted EPIS Balance	Depreciation Expense	Oct 2022	Adjustments
<b>AMORTIZATION EXPENSE</b>																
<b>Intangible Plant:</b>																
CA		0.049%	461,157	461,157	0	461,157	461,157	0	461,157	461,157	0	461,157	461,157	0	461,157	0
CN		6.843%	225,843,744	225,843,744	1,248,814	225,833,688	225,833,688	1,248,814	225,833,688	225,833,688	1,247,873	225,833,688	225,833,688	1,246,931	225,833,688	(170,038)
JBG		11.646%	2,634,359	2,634,359	25,567	2,634,359	2,634,359	25,567	2,634,359	2,634,359	25,567	2,634,359	2,634,359	25,567	2,634,359	(86)
ID		0.517%	4,369,418	4,369,418	1,881	4,369,332	4,369,332	1,881	4,369,246	4,369,160	1,881	4,369,073	4,369,073	1,881	4,369,073	(86)
OR		0.249%	4,615,415	4,615,415	958	4,614,689	4,614,689	958	4,614,325	4,614,325	957	4,613,962	4,613,962	957	4,613,962	(383)
CAEE		20.000%	9,106	9,106	152	8,954	8,954	148	8,802	8,650	136	8,498	8,346	129	8,194	(388)
Central Area Energy - Eas		4.120%	69,448,695	69,448,695	238,464	69,210,231	69,210,231	238,464	68,971,767	68,971,767	238,319	68,733,308	68,733,308	238,173	68,494,845	(16,871)
Central Area Generation - Eas		1.783%	29,296,316	29,296,316	43,527	29,252,789	29,252,789	43,526	29,209,262	29,209,262	43,524	29,166,136	29,166,136	43,521	29,123,010	(16,871)
Central Area Generation - Wes		7.085%	451,886,805	451,886,805	2,668,031	449,218,774	449,218,774	2,668,031	446,550,743	446,550,743	2,668,031	443,882,712	443,882,712	2,668,031	441,214,681	(191,996)
General Office		2.595%	103,455,075	103,455,075	223,537	103,231,538	103,231,538	223,537	102,998,001	102,998,001	223,532	102,764,464	102,764,464	223,527	102,530,927	(4,666)
SG-P		0.006%	29,036,981	29,036,981	3,060	29,033,921	29,033,921	3,060	29,030,861	29,030,861	3,060	29,027,801	29,027,801	3,060	29,024,741	(771)
WA		0.006%	5,750,431	5,750,431	10,672	5,739,759	5,739,759	10,672	5,729,087	5,729,087	10,672	5,718,415	5,718,415	10,672	5,707,743	(771)
Washington		2.227%	5,750,431	5,750,431	10,672	5,739,759	5,739,759	10,672	5,729,087	5,729,087	10,672	5,718,415	5,718,415	10,672	5,707,743	(771)
System Generator		3.197%	10,489,692	10,489,692	27,972	10,461,720	10,461,720	27,969	10,433,748	10,433,748	27,966	10,405,776	10,405,776	27,963	10,377,804	(16,877)
SG-U		0.000%	74,111,750	74,111,750	27,950	74,111,750	74,111,750	27,950	74,111,750	74,111,750	27,950	74,111,750	74,111,750	27,950	74,111,750	(16,877)
Klamath Hydro Relicensing		0.000%	1,088,697,162	1,088,697,162	4,936,140	1,083,761,022	1,083,761,022	4,936,140	1,078,824,882	1,078,824,882	4,936,140	1,073,888,742	1,073,888,742	4,936,140	1,068,952,602	(4,936,140)
Total Intangible Plan			1,088,697,162	1,088,697,162	4,936,140	1,083,761,022	1,083,761,022	4,936,140	1,078,824,882	1,078,824,882	4,936,140	1,073,888,742	1,073,888,742	4,936,140	1,068,952,602	(4,936,140)
<b>Hydro Production Plant:</b>																
System Generator		0.000%	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	26,031
System Generator		2.125%	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	26,031
Total Hydro Plan			14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	26,031
<b>Other Production Plant:</b>																
Control Area Generation - Eas		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>																
CA		0.000%	505,860	505,860	-	505,860	505,860	-	505,860	505,860	-	505,860	505,860	-	505,860	-
CN		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office		2.540%	5,654,454	5,654,454	11,970	5,654,454	5,654,454	11,970	5,654,454	5,654,454	11,970	5,654,454	5,654,454	11,970	5,654,454	11,970
Idaho		0.000%	333,771	333,771	9,024	333,771	333,771	9,024	333,771	333,771	9,024	333,771	333,771	9,024	333,771	9,024
General Office		5.865%	1,815,339	1,815,339	9,024	1,815,339	1,815,339	9,024	1,815,339	1,815,339	9,024	1,815,339	1,815,339	9,024	1,815,339	9,024
Utah		0.000%	3,177	3,177	8,020	3,177	3,177	8,020	3,177	3,177	8,020	3,177	3,177	8,020	3,177	8,020
Washington		0.000%	2,532,176	2,532,176	6,425	2,532,176	2,532,176	6,425	2,532,176	2,532,176	6,425	2,532,176	2,532,176	6,425	2,532,176	6,425
WA		1.674%	4,605,142	4,605,142	6,425	4,605,142	4,605,142	6,425	4,605,142	4,605,142	6,425	4,605,142	4,605,142	6,425	4,605,142	6,425
WYP		0.000%	15,480,508	15,480,508	35,439	15,480,508	15,480,508	35,439	15,480,508	15,480,508	35,439	15,480,508	15,480,508	35,439	15,480,508	35,439
WYU		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plan			1,088,697,162	1,088,697,162	4,936,140	1,083,761,022	1,083,761,022	4,936,140	1,078,824,882	1,078,824,882	4,936,140	1,073,888,742	1,073,888,742	4,936,140	1,068,952,602	(4,936,140)
Total Amortization			1,088,697,162	1,088,697,162	4,936,140	1,083,761,022	1,083,761,022	4,936,140	1,078,824,882	1,078,824,882	4,936,140	1,073,888,742	1,073,888,742	4,936,140	1,068,952,602	(4,936,140)
<b>Total Depreciation &amp; Amortization</b>																
			30,286,822,039	30,286,822,039	79,372,700	30,207,449,339	30,207,449,339	79,372,700	30,128,076,639	30,128,076,639	79,372,700	30,048,703,939	30,048,703,939	79,372,700	30,069,331,239	124,533,077





PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Nov 2022		Dec 2022		Jan 2023		Feb 2023		Mar 2023		Adjustments
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense			
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
CA		0.049%	461,167	0	461,167	0	461,167	0	461,167	0	461,167	0	
CN		6.843%	224,833,554	1,245,949	224,833,516	1,245,949	224,833,440	1,244,108	224,833,440	1,243,166	224,833,402	1,242,225	(170,038)
ID		11.647%	4,368,987	1,881	4,368,901	1,881	4,368,815	1,881	4,368,728	1,881	4,368,642	1,881	(86)
OR		0.249%	4,613,599	957	4,612,642	957	4,612,509	957	4,612,509	957	4,612,146	957	(383)
WA		20.000%	110,350,710	298,123	110,349,512	298,116	110,348,314	298,110	110,347,112	298,103	110,345,914	298,097	(388)
WY		4.120%	69,364,343	238,203	69,362,940	238,145	69,361,537	238,087	69,360,134	238,029	69,358,731	237,971	(388)
Control Area Energy - Eas		1.783%	29,289,322	43,517	29,287,923	43,515	29,286,524	43,513	29,285,125	43,511	29,283,726	43,509	(1,399)
Control Area Generation - Eas		7.085%	482,604,951	2,849,964	480,449,339	2,889,602	478,293,727	2,929,250	476,138,515	2,968,802	474,000,303	2,998,351	(1,399)
General Office		2.955%	103,431,747	223,492	103,427,091	223,481	103,422,416	223,471	103,417,750	223,461	103,413,085	223,451	(4,666)
System Generator		0.000%	29,136,986	3,060	29,136,986	3,060	29,136,986	3,060	29,136,986	3,060	29,136,986	3,060	(771)
Washington		0.006%	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	-
Western Wyoming		2.227%	10,414,807	27,769	10,387,038	27,724	10,360,269	27,678	10,333,500	27,633	10,306,731	27,588	(16,977)
System Generator		3.197%	74,111,750	27,769	74,111,750	27,724	74,111,750	27,678	74,111,750	27,633	74,111,750	27,588	(16,977)
Klamath Hydro Relicensing		0.000%	1,088,162,081	4,970,188	1,083,191,893	4,988,648	1,078,221,705	5,007,108	1,073,251,517	5,011,327	1,068,281,329	5,030,194	1,996,202
Total Intangible Plan													
<b>Hydro Production Plant:</b>													
System Generator		0.000%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	-
System Generator		2.125%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	-
Total Hydro Plan													
<b>Other Production Plant:</b>													
Control Area Generation - Eas		0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plan													
<b>General Plant:</b>													
CA		0.000%	505,880	-	505,880	-	505,880	-	505,880	-	505,880	-	-
CN		0.000%	-	-	-	-	-	-	-	-	-	-	-
OR		2.540%	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	-
ID		0.000%	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	-
WA		5.865%	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	-
WY		0.000%	3,177,177	8,020	3,177,177	8,020	3,177,177	8,020	3,177,177	8,020	3,177,177	8,020	-
Washington		0.000%	2,532,176	8,020	2,532,176	8,020	2,532,176	8,020	2,532,176	8,020	2,532,176	8,020	-
Western Wyoming		1.674%	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	-
System Generator		0.000%	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	-
Total General Plan													
Total Amortization			1,128,359,606	5,031,638	1,134,697,348	5,050,119	1,141,048,099	5,069,313	1,147,403,812	5,072,797	1,153,714,566	5,085,385	1,996,202
<b>Total Depreciation &amp; Amortization</b>													
			30,675,099,439	80,204,238	30,873,741,811	80,384,965	31,102,250,661	80,550,732	31,331,700,661	80,717,661	31,583,139,892	81,028,191	49,325,939



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Apr 2023 Adjustments	Apr 2023 Adjusted EPIS Balance	Apr 2023 Depreciation Expense	May 2023 Adjustments	May 2023 Adjusted EPIS Balance	May 2023 Depreciation Expense	Jun 2023 Adjustments	Jun 2023 Adjusted EPIS Balance	Jun 2023 Depreciation Expense	Jul 2023 Adjustments	Jul 2023 Adjusted EPIS Balance	Jul 2023 Depreciation Expense	Aug 2023 Adjustments	Aug 2023 Adjusted EPIS Balance	Aug 2023 Depreciation Expense	
<b>AMORTIZATION EXPENSE</b>																		
<b>Intangible Plant:</b>																		
CA		0.000%		481,157	0		481,157	0		481,157	0		481,157	0		481,157	0	
CN		6.843%		224,143,364	1,241,284		223,972,327	1,239,401		223,803,289	1,238,460		223,633,251	1,238,460		223,463,213	1,237,519	
ID		11.645%		4,368,556	1,881		4,368,470	1,881		4,368,383	1,881		4,368,297	1,881		4,368,211	1,881	
OR		0.249%		4,811,782	957		4,811,056	957		4,811,056	957		4,811,056	957		4,811,056	957	
WA		20.000%		5,223	90		5,223	90		5,223	90		5,223	90		5,223	90	
WY		0.000%		110,075,890	298,944		110,245,446	298,944		110,245,446	298,944		110,245,446	298,944		110,245,446	298,944	
Control Area Energy - Eas		4.120%		69,275,890	237,914		69,262,119	237,856		69,248,249	237,798		69,234,378	237,740		69,220,508	237,682	
Control Area Generation - Eas		1.783%		29,282,327	43,507		29,282,929	43,505		29,279,530	43,503		29,276,131	43,501		29,272,732	43,499	
Control Area Generation - Wes		7.085%		489,785,930	2,844,216		501,530,766	2,855,988		507,676,665	2,879,282		515,801,431	2,921,706		517,810,751	3,051,622	
General Office		2.955%		103,408,419	223,441		103,403,753	223,431		103,399,088	223,421		103,394,422	223,411		103,389,757	223,401	
SG-P		0.000%		(2,138,984)	3,061		(2,138,984)	3,061		(2,138,984)	3,061		(2,138,984)	3,061		(2,138,984)	3,061	
WA		0.000%		(2,138,984)	3,061		(2,138,984)	3,061		(2,138,984)	3,061		(2,138,984)	3,061		(2,138,984)	3,061	
WY		2.227%		5,750,431	10,672		5,750,431	10,672		5,750,431	10,672		5,750,431	10,672		5,750,431	10,672	
System Generator		3.197%		10,329,922	27,543		10,312,945	27,497		10,295,968	27,452		10,278,991	27,407		10,262,014	27,362	
Klamath Hydro Relicensing		0.000%		74,111,750			74,111,750			74,111,750			74,111,750			74,111,750		
Total Intangible Plan			1,114,128,853	5,056,629	5,069,242	5,899,253	1,121,527,276	5,091,378	7,978,120	1,129,505,397	5,132,644	1,682,675	1,131,188,071	5,161,402	2,516,094			
<b>Hydro Production Plant:</b>																		
System Generator		0.000%																
System Generator		2.125%		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031	
Total Hydro Plan			14,697,018	26,031	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031	
<b>Other Production Plant:</b>																		
Control Area Generation - Eas		0.000%																
Total Other Plan																		
<b>General Plant:</b>																		
CA		0.000%																
CN		0.000%		505,860			505,860			505,860			505,860			505,860		
OR		2.540%		5,654,454	11,970		5,654,454	11,970		5,654,454	11,970		5,654,454	11,970		5,654,454	11,970	
ID		0.000%		333,771			333,771			333,771			333,771			333,771		
SO		5.865%		1,815,339	9,024		1,815,339	9,024		1,815,339	9,024		1,815,339	9,024		1,815,339	9,024	
Utah		0.000%		3,177			3,177			3,177			3,177			3,177		
Washington		0.000%		2,532,376	8,020		2,532,376	8,020		2,532,376	8,020		2,532,376	8,020		2,532,376	8,020	
WA		1.674%		4,805,142	6,425		4,805,142	6,425		4,805,142	6,425		4,805,142	6,425		4,805,142	6,425	
WY		0.000%																
Eastern Wyoming																		
Western Wyoming																		
WYU																		
Total General Plan			15,480,508	35,439	35,439		15,480,508	35,439		15,480,508	35,439		15,480,508	35,439		15,480,508	35,439	
Total Amortization			1,144,307,558	5,120,099	5,130,713	5,899,253	1,151,704,802	5,132,649	7,978,120	1,159,602,922	5,194,114	1,682,675	1,161,345,597	5,222,873	2,516,094			
<b>Total Depreciation &amp; Amortization</b>																		
			31,032,465,831	81,182,197	81,182,197	132,153,353	31,164,619,183	81,381,908	86,506,376	31,261,125,562	81,638,469	88,636,510	31,319,762,073	81,839,899	86,375,347	31,356,137,420	81,950,115	28,586,447



PacifiCorp  
Washington 2023 General Rate Case  
Jun 2023 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance	Depreciation Expense	Oct 2023	Adjusted EPIS Balance	Depreciation Expense	Nov 2023	Adjusted EPIS Balance	Dec 2023	Adjusted EPIS Balance	Depreciation Expense	Jan 2024	Adjusted EPIS Balance	Depreciation Expense	Jun 2024	Adjustments
<b>AMORTIZATION EXPENSE</b>																	
<b>Intangible Plant:</b>																	
CA		0.049%	461,157	0	461,157	0	461,157	0	461,157	461,157	0	461,157	0	461,157	0	0	
CN		6.843%	223,933,175	1,235,636	223,121,137	1,235,636	222,853,099	1,234,695	222,853,099	222,853,099	1,233,753	222,853,099	1,232,812	222,853,099	1,232,812		(170,038)
ID		0.517%	4,368,125	1,881	4,368,038	1,881	4,367,952	1,881	4,367,952	4,367,952	1,881	4,367,952	1,881	4,367,952	1,881		(86)
OR		0.249%	4,609,966	957	4,609,603	956	4,609,239	956	4,609,239	4,609,876	956	4,609,876	956	4,609,876	956		(383)
WA		20.000%	3,281	58	3,281	51	3,281	51	3,281	109,342,116	39	109,342,116	32	109,342,116	32		(388)
CAGE		4.120%	69,195,637	237,624	69,195,637	237,568	69,161,896	237,508	69,161,896	69,145,026	237,450	69,128,155	237,392	69,128,155	237,334		(16,871)
SO		1.783%	29,273,333	43,497	29,273,333	43,495	29,272,536	43,493	29,271,137	29,271,137	43,490	29,269,738	43,488	29,269,738	43,486		(16,871)
WY		0.000%	520,573,481	3,065,415	520,573,481	3,079,160	520,573,481	3,090,863	520,573,481	520,573,481	3,141,911	520,573,481	3,196,308	520,573,481	3,196,308		2,187,607
SG-P		2.953%	103,385,091	233,391	103,385,091	233,381	103,375,760	233,371	103,375,760	103,375,760	233,360	103,366,429	233,350	103,366,429	233,340		(4,666)
WV		0.006%	29,138,987	3,061	29,138,987	3,060	29,138,987	3,060	29,138,987	29,138,987	3,060	29,138,987	3,060	29,138,987	3,060		(771)
WY		2.227%	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672		
SG-U		3.197%	10,245,037	27,316	10,245,037	27,271	10,245,037	27,226	10,245,037	10,245,037	27,181	10,245,037	27,136	10,245,037	27,136		(16,977)
SG-P		0.000%	74,111,750	0	74,111,750	0	74,111,750	0	74,111,750	74,111,750	0	74,111,750	0	74,111,750	0		(16,977)
Total Intangible Plant			1,133,684,166	5,174,037	1,133,684,166	5,168,624	1,133,684,166	5,197,189	1,133,684,166	1,133,684,166	5,247,058	1,133,684,166	5,300,297	1,133,684,166	5,300,297		1,940,962
<b>Hydro Production Plant:</b>																	
System Generator		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generator		2.125%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031		-
Total Hydro Plant			14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031		-
<b>Other Production Plant:</b>																	
Control Area Generation - Eas		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Plant:</b>																	
CA		0.000%	505,860	-	505,860	-	505,860	-	505,860	505,860	-	505,860	-	505,860	-		-
CN		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-		-
OR		2.540%	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970		-
ID		0.000%	333,771	-	333,771	-	333,771	-	333,771	333,771	-	333,771	-	333,771	-		-
SO		5.865%	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	1,815,339	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024		-
WA		0.000%	3,177	-	3,177	-	3,177	-	3,177	3,177	-	3,177	-	3,177	-		-
WY		1.674%	2,532,376	8,020	2,532,376	8,020	2,532,376	8,020	2,532,376	2,532,376	8,020	2,532,376	8,020	2,532,376	8,020		-
WV		0.000%	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425		-
WYU		0.000%	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439		-
Total General Plant			1,163,861,691	5,235,507	1,163,861,691	5,246,094	1,163,861,691	5,256,639	1,163,861,691	1,163,861,691	5,267,189	1,163,861,691	5,277,839	1,163,861,691	5,288,488		1,940,962
Total Amortization			1,163,861,691	5,235,507	1,163,861,691	5,246,094	1,163,861,691	5,256,639	1,163,861,691	1,163,861,691	5,267,189	1,163,861,691	5,277,839	1,163,861,691	5,288,488		1,940,962
<b>Total Depreciation &amp; Amortization</b>																	
			31,384,723,867	82,018,343	31,384,723,867	82,205,621	31,384,723,867	82,397,060	31,384,723,867	31,384,723,867	82,592,679	31,384,723,867	82,788,917	31,384,723,867	82,984,366		24,810,326



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Description	Factor	Depreciation Rate	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Apr 2024	Adjusted EPIS Balance	Depreciation Expense	Adjustments	May 2024	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Jun 2024	Adjustments
<b>AMORTIZATION EXPENSE</b>															
<b>Intangible Plant:</b>															
CA		0.000%	461,157	0		461,157	0	0		461,157	0	0		0	
CN		6.843%	222,442,985	1,230,929	(170,038)	222,722,947	1,229,988	0		221,932,871	1,229,047	0		221,762,833	(170,038)
JBG		11.645%	2,634,359	25,567	(86)	2,634,359	25,567	0		2,634,359	25,567	0		2,634,359	25,567
Idaho		0.517%	4,367,693	1,881	(86)	4,367,607	1,880	0		4,367,435	1,880	0		4,367,348	(86)
OR		0.249%	4,606,149	956	(363)	4,607,786	956	0		4,607,059	956	0		4,606,696	(363)
CAEE		20.000%	109,723,359	297,433	(388)	109,688,964	297,333	0		109,618,174	297,244	0		109,543,214	(388)
Control Area Energy - Eas		4.120%	69,111,295	237,334	(18,871)	69,094,414	237,276	0		69,077,544	237,160	0		69,063,803	(16,871)
Control Area Generation - Eas		1.783%	29,268,339	43,486	(1,399)	29,266,940	43,484	0		29,264,142	43,480	0		29,262,744	(1,399)
CAGW		7.085%	545,152,068	3,212,230	10,730,409	555,882,477	3,289,356	0		559,128,963	3,288,940	0		575,040,424	15,111,461
General Office		2.595%	103,361,763	223,340	(4,666)	103,357,098	223,330	0		103,347,796	223,310	0		103,343,101	(4,666)
SG-P		0.006%	(2,036,863)	3,062	(771)	(2,038,988)	3,062	0		(2,038,988)	3,062	0		(2,038,988)	(771)
WA		0.006%	(2,036,863)	3,062	(771)	(2,038,988)	3,062	0		(2,038,988)	3,062	0		(2,038,988)	(771)
Washington		2.227%	5,750,431	10,672	-	5,750,431	10,672	0		5,750,431	10,672	0		5,750,431	10,672
WYP		3.197%	10,160,151	27,090	(16,977)	10,143,174	27,045	0		10,109,220	26,955	0		10,092,243	(16,977)
System Generator		0.000%	74,111,750	0	-	74,111,750	0	0		74,111,750	0	0		74,111,750	0
Klamath Hydro Relicensing		0.000%	1,157,029,515	5,315,060	10,483,763	1,167,513,278	5,392,037	0		1,170,366,474	5,398,296	0		1,185,931,290	5,446,390
Total Intangible Plant			1,157,029,515	5,315,060	10,483,763	1,167,513,278	5,392,037	0		1,170,366,474	5,398,296	0		1,185,931,290	5,446,390
<b>Hydro Production Plant:</b>															
System Generator		0.000%	-	-	-	-	-	-		-	-	-		-	-
System Generator		2.125%	14,697,018	26,031	-	14,697,018	26,031	0		14,697,018	26,031	0		14,697,018	26,031
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	0		14,697,018	26,031	0		14,697,018	26,031
<b>Other Production Plant:</b>															
Control Area Generation - Eas		0.000%	-	-	-	-	-	-		-	-	-		-	-
Total Other Plant			-	-	-	-	-	-		-	-	-		-	-
<b>General Plant:</b>															
CA		0.000%	505,860	-	-	505,860	-	-		505,860	-	-		505,860	-
CN		0.000%	-	-	-	-	-	-		-	-	-		-	-
General Office		2.540%	5,654,454	11,970	-	5,654,454	11,970	0		5,654,454	11,970	0		5,654,454	11,970
Idaho		0.000%	333,771	9,024	-	333,771	9,024	0		333,771	9,024	0		333,771	9,024
OR		5.865%	1,815,339	9,024	-	1,815,339	9,024	0		1,815,339	9,024	0		1,815,339	9,024
SO		0.000%	2,532,376	8,020	-	2,532,376	8,020	0		2,532,376	8,020	0		2,532,376	8,020
Utah		1.674%	4,605,142	6,425	-	4,605,142	6,425	0		4,605,142	6,425	0		4,605,142	6,425
WYP		0.000%	15,480,508	35,439	-	15,480,508	35,439	0		15,480,508	35,439	0		15,480,508	35,439
Western Wyoming		0.000%	-	-	-	-	-	-		-	-	-		-	-
WYU		0.000%	-	-	-	-	-	-		-	-	-		-	-
Total General Plant			1,187,207,041	5,376,531	10,483,763	1,197,690,804	5,451,341	0		1,199,921,840	5,451,341	0		1,206,108,815	5,507,851
Total Amortization			1,187,207,041	5,376,531	10,483,763	1,197,690,804	5,451,341	0		1,199,921,840	5,451,341	0		1,206,108,815	5,507,851
<b>Total Depreciation &amp; Amortization</b>															
			32,188,995,703	83,924,120	47,753,886	32,236,749,589	84,024,975	0		32,327,117,239	84,236,838	0		32,740,869,699	84,920,267
			84,318,667	252,373,857	32,740,869,699	84,920,267	32,740,869,699	84,318,667	252,373,857	32,740,869,699	84,920,267	252,373,857	32,740,869,699	84,920,267	47,741,850





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Description	Factor	Depreciation Rate	Jul 2024		Aug 2024		Sep 2024		Oct 2024		Nov 2024		Adjustments
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense			
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
CA		0.000%	461,167	0	461,167	0	461,167	0	461,167	0	461,167	0	
CA		6.843%	221,692,795	1,228,223	221,422,573	1,225,282	221,152,351	1,222,141	220,882,129	1,219,099	220,611,907	1,216,057	(170,038)
ID		0.517%	4,367,262	1,880	4,365,405	1,880	4,363,548	1,880	4,361,691	1,880	4,359,834	1,880	(86)
OR		0.249%	4,606,333	956	4,605,377	956	4,604,421	956	4,603,465	956	4,602,509	956	(383)
CAEE		20.000%	109,646,602	297,065	109,349,537	296,210	109,052,472	295,357	108,755,407	294,502	108,458,342	293,647	(358)
CAGE		4.120%	69,026,832	237,045	68,789,787	236,190	68,552,742	235,335	68,315,697	234,480	68,078,652	233,625	(358)
CAGW		1.783%	29,261,345	43,476	29,217,869	43,476	29,174,393	43,476	29,130,917	43,476	29,087,441	43,476	(1,399)
SO		7.085%	576,097,652	3,398,187	572,700,465	3,411,510	569,303,278	3,424,833	565,906,091	3,438,156	562,508,904	3,451,479	(4,666)
SG-P		2.955%	103,338,435	223,280	103,115,155	223,280	102,891,875	223,280	102,668,595	223,280	102,445,315	223,280	(4,666)
WA		0.006%	(29,198,988)	(3,162)	(29,195,826)	(3,162)	(29,192,664)	(3,162)	(29,189,502)	(3,162)	(29,186,340)	(3,162)	(771)
WY		2.227%	5,750,431	10,672	5,739,759	10,672	5,729,087	10,672	5,718,415	10,672	5,707,743	10,672	(16,977)
SG-U		3.197%	10,075,266	26,864	10,058,402	26,819	10,041,538	26,774	10,024,674	26,728	10,007,810	26,683	(16,977)
SG-P		0.000%	1,186,711,872	5,485,226	1,185,526,646	5,507,392	1,184,341,420	5,529,558	1,183,156,194	5,551,724	1,181,970,968	5,573,890	11,376,669
SG-U		0.000%	-	-	-	-	-	-	-	-	-	-	-
SG-P		2.125%	14,697,018	26,031	14,682,387	26,031	14,667,756	26,031	14,653,125	26,031	14,638,494	26,031	-
<b>Other Production Plant:</b>													
CA		0.000%	-	-	-	-	-	-	-	-	-	-	-
CA		0.000%	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-	-
CA		0.000%	-	-	-	-	-	-	-	-	-	-	-
OR		2.540%	5,654,454	11,970	5,642,484	11,970	5,630,514	11,970	5,618,544	11,970	5,606,574	11,970	-
ID		0.000%	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	-
SO		5.865%	1,815,339	9,024	1,813,315	9,024	1,811,291	9,024	1,809,267	9,024	1,807,243	9,024	-
WY		0.000%	3,177,177	-	3,177,177	-	3,177,177	-	3,177,177	-	3,177,177	-	-
WA		0.000%	2,532,376	8,020	2,530,356	8,020	2,528,336	8,020	2,526,316	8,020	2,524,296	8,020	-
WY		1.674%	4,605,142	6,425	4,600,717	6,425	4,596,292	6,425	4,591,867	6,425	4,587,442	6,425	-
WYU		0.000%	-	-	-	-	-	-	-	-	-	-	-
WYU		0.000%	15,480,508	35,439	15,465,069	35,439	15,449,630	35,439	15,434,191	35,439	15,418,752	35,439	-
Total Amortization			1,216,865,397	5,556,697	1,215,308,700	5,580,862	1,213,752,003	5,605,027	1,212,195,306	5,629,192	1,210,686,009	5,653,361	11,330,023
Total Depreciation & Amortization			32,788,611,549	85,223,833	32,756,387,716	85,357,751	32,724,163,885	85,492,670	32,691,940,054	85,627,588	32,659,716,223	85,762,506	356,868,063

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Description	Factor	Depreciation Rate	Dec 2024		Jan 2025		Feb 2025		Mar 2025		Apr 2025		Adjustments	
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense				
<b>DEPRECIATION EXPENSE</b>														
<b>Steam Production Plant:</b>														
Control Area Generation - Eas	CAGE	5.07%	5,132,916,914	21,681,776	5,131,077,050	21,685,815	5,129,237,186	21,678,040	5,127,397,323	21,670,266	(1,543,625)	5,125,853,488	21,663,117	(602,276)
Control Area Generation - Wss	CAGW	17.61%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
System Generator	SG	2.88%	99,316,986	239,900	99,259,606	239,744	99,188,226	239,589	99,123,846	239,433	(64,380)	99,059,466	239,279	(64,380)
Renewable - Blindel1	SG	2.88%	129,009,144	311,504	129,022,747	311,537	129,036,350	311,569	129,049,953	311,602	612,776	129,062,729	312,358	44,281
Renewable - Blindel2	SG	2.88%	29,845,130	72,075	29,848,130	72,075	29,848,130	72,075	29,848,130	72,075	-	29,848,130	72,075	-
Renewable - Blindel3	SG	2.88%	2,097,364	8,653	2,097,364	8,653	2,097,364	8,653	2,097,364	8,653	-	2,097,364	8,653	-
Renewable - Blindel4	SG	17.61%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Renewable - Blindel5	SG	17.61%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Renewable - Blindel6	SG	17.61%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generator	SG	20.21%	5,393,186,538	22,314,119	5,391,297,897	22,310,933	5,389,407,257	22,310,136	5,387,516,616	22,309,239	(995,429)	5,385,521,187	22,295,691	(622,375)
Total Steam Plant			10,531,218,882	43,613,815	10,523,377,953	43,613,815	10,515,487,123	43,613,815	10,507,639,292	43,613,815	(1,667,456)	10,500,000,000	43,613,815	(7,638,589)
<b>Hydro Production Plant:</b>														
System Generator	SG-P	2.61%	1,053,458,684	2,203,355	1,053,128,919	2,208,946	1,052,743,315	2,201,144	1,052,425,046	2,204,741	6,807,291	1,052,027,837	2,212,860	(304,969)
System Generator	SG-W	4.34%	282,162,727	1,000,544	282,011,883	1,022,115	281,861,040	1,021,569	281,710,197	1,021,022	(150,843)	281,559,354	1,020,476	2,780,684
Klamath	SG-P	0.00%	89,522,128	(0)	89,522,128	(0)	89,522,128	(0)	89,522,128	(0)	(0)	89,522,128	(0)	(0)
Total Hydro Plant			1,425,143,539	3,203,899	1,424,662,930	3,231,061	1,424,126,483	3,222,713	1,423,655,371	3,225,764	6,336,448	1,423,127,919	3,233,335	2,475,715
<b>Other Production Plant:</b>														
Control Area Generation - Eas	CAGE	3.57%	1,511,675,432	4,432,431	1,510,095,834	4,427,908	1,508,516,236	4,423,279	1,506,936,638	4,418,861	(1,578,988)	1,505,357,650	4,414,281	(1,578,988)
Control Area Generation - Wss	CAGW	3.68%	554,479,607	1,701,120	554,008,961	1,701,930	553,540,315	1,701,716	553,079,669	1,701,503	(466,991)	552,612,678	1,701,289	(466,991)
System Generator	SG-W	4.20%	3,551,729,958	12,444,292	3,553,333,976	12,459,444	3,554,937,993	12,465,070	3,556,542,010	12,470,697	9,762,830	3,558,144,847	12,476,346	16,004,017
System Generator	SG	0.18%	116,955	9	116,955	9	116,955	9	116,955	9	116,955	9	116,955	9
Total Other Plant			5,618,020,152	18,577,862	5,616,536,826	18,599,358	5,615,052,584	18,594,063	5,613,568,333	18,588,680	(1,485,227)	5,612,083,092	18,583,430	(1,485,227)
<b>Transmission Plant:</b>														
Control Area Generation - Eas	CAGE	1.74%	168,851,161	241,160	168,851,161	241,160	168,851,161	241,160	168,851,161	241,160	(2,807)	168,851,161	241,160	(2,807)
Control Area Generation - Wss	CAGW	1.70%	17,716,160	26,278	17,716,160	26,278	17,716,160	26,278	17,716,160	26,278	(2,807)	17,716,160	26,278	(2,807)
System Generator	SG	1.74%	8,468,599,962	12,033,785	8,470,633,747	12,049,811	8,472,667,532	12,065,836	8,474,701,317	12,081,860	60,948,106	8,476,749,423	12,107,885	65,981,003
Total Transmission Plant			8,655,167,283	12,301,227	8,659,201,068	12,317,256	8,663,239,029	12,333,294	8,667,277,998	12,349,354	68,697,019	8,671,324,917	12,365,422	71,769,093
<b>Distribution Plant:</b>														
California	CA	2.75%	434,655,916	955,434	435,205,377	964,037	435,754,838	972,640	436,304,299	981,243	775,302	436,853,761	990,246	688,479
Colorado	CO	2.33%	97,196,312	5,938,603	97,196,312	5,938,603	97,196,312	5,938,603	97,196,312	5,938,603	(0)	97,196,312	5,938,603	(0)
Oregon	OR	2.47%	233,544	233,544	233,544	233,544	233,544	233,544	233,544	(0)	233,544	233,544	(0)	
Utah	UT	2.47%	114,473,996	233,544	114,473,996	233,544	114,473,996	233,544	114,473,996	233,544	(0)	114,473,996	233,544	(0)
Eastern Wyoming	WYP	2.10%	302,226,743	528,439	302,226,743	528,439	302,226,743	528,439	302,226,743	528,439	(0)	302,226,743	528,439	(0)
Idaho	ID	1.89%	63,612,677	103,962	63,612,677	103,962	63,612,677	103,962	63,612,677	103,962	(0)	63,612,677	103,962	(0)
Western Wyoming	WYU	2.99%	18,104,973	31,570	18,073,403	31,570	18,041,833	31,570	18,010,263	31,570	(26,923)	17,973,340	31,570	(26,923)
Control Area Generation - Eas	CAGE	4.93%	38,986,682	29,852	38,986,682	29,852	38,986,682	29,852	38,986,682	29,852	(0)	38,986,682	29,852	(0)
Control Area Generation - Wss	CAGW	4.93%	194,445,648	624,916	194,445,648	624,916	194,445,648	624,916	194,445,648	624,916	(0)	194,445,648	624,916	(0)
System Generator	SG	3.85%	424,031,922	2,138,212	424,031,922	2,138,212	424,031,922	2,138,212	424,031,922	2,138,212	(0)	424,031,922	2,138,212	(0)
General Office	SO	6.08%	19,317,690	31,647	19,317,690	31,647	19,317,690	31,647	19,317,690	31,647	(0)	19,317,690	31,647	(0)
Jim Bridger Generator	JBG	1.86%	13,654,367	66,106	13,654,367	66,106	13,654,367	66,106	13,654,367	66,106	(0)	13,654,367	66,106	(0)
Jim Bridger Energy	JBE	0.00%	2,965,895	8,967	2,965,895	8,967	2,965,895	8,967	2,965,895	8,967	(0)	2,965,895	8,967	(0)
Control Area Energy - Eas	CAGE	3.62%	1,610,139,938	4,660,895	1,610,139,938	4,660,895	1,610,139,938	4,660,895	1,610,139,938	4,660,895	(0)	1,610,139,938	4,660,895	(0)
Total Distribution Plant			2,496,349,403	7,824,041	2,497,126,384	7,833,177	2,497,903,365	7,842,311	2,498,679,346	7,851,455	(1,668)	2,499,450,327	7,860,599	(1,668)
<b>Mining Plant:</b>														
Control Area Energy - Eas	CAGE	0.00%	1,822,901	(0)	1,822,901	(0)	1,822,901	(0)	1,822,901	(0)	(0)	1,822,901	(0)	(0)
Total Mining Plant			1,822,901	(0)	1,822,901	(0)	1,822,901	(0)	1,822,901	(0)	(0)	1,822,901	(0)	(0)
<b>Total Depreciation Expense</b>														
			32,294,527,094	80,821,338	32,301,975,667	81,180,633	32,309,414,824	81,539,928	32,316,853,137	81,899,423	32,324,778,311	82,259,882	32,331,818,144	82,607,356

PacificCorp  
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Jun 2022 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Dec 2024 Adjustments	Dec 2024 Adjusted EPIS Balance	Dec 2024 Depreciation Expense	Jan 2025 Adjustments	Jan 2025 Adjusted EPIS Balance	Jan 2025 Depreciation Expense	Feb 2025 Adjustments	Feb 2025 Adjusted EPIS Balance	Feb 2025 Depreciation Expense	Mar 2025 Adjustments	Mar 2025 Adjusted EPIS Balance	Mar 2025 Depreciation Expense	Apr 2025 Adjustments	Apr 2025 Adjusted EPIS Balance	Apr 2025 Depreciation Expense	
<b>AMORTIZATION EXPENSE</b>																		
<b>Intangible Plant:</b>																		
CA		0.000%		481,157	0		481,157	0		481,157	0		481,157	0		481,157	0	
CN		6.843%		220,742,605	1,222,458	(170,038)	220,572,567	1,221,516		220,402,529	1,220,575		220,232,491	1,219,634	(170,038)	220,062,453	1,218,693	
JBG		11.643%		2,634,359	25,567		2,634,359	25,567		2,634,359	25,567		2,634,359	25,567		2,634,359	25,567	
Idaho		0.517%		4,366,831	1,880	(86)	4,366,745	1,880		4,366,658	1,880		4,366,572	1,880	(86)	4,366,486	1,880	
OR		0.249%		4,604,516	955	(363)	4,603,790	955		4,603,427	955		4,603,063	955	(363)	4,602,700	955	
CNEE		20.000%		109,72,544	296,755	(388)	109,336,791	296,367		109,37,099	296,367		109,37,099	296,367	(388)	109,37,099	296,367	
CAGE		4.120%		88,942,579	236,755	(388)	88,942,191	236,367		88,942,191	236,367		88,942,191	236,367	(388)	88,942,191	236,367	
Control Area Generation - East		1.783%		29,254,351	43,466	(1,399)	29,252,952	43,466		29,252,952	43,466		29,252,952	43,466	(1,399)	29,252,952	43,466	
Control Area Generation - West		1.783%		586,874,223	3,491,100	(172,497,565)	789,476,788	4,033,916		770,893,021	4,547,238		772,512,239	4,556,199	1,287,250	773,799,489	4,564,868	
General Office		2.953%		103,315,107	223,240	(4,666)	103,310,442	223,229		103,305,776	223,219		103,301,110	223,209	(4,666)	103,296,445	223,199	
SG-P		0.006%		(2,136,984)	3,063	(771)	(2,133,921)	3,063		(2,133,921)	3,063		(2,133,921)	3,063	(771)	(2,133,921)	3,063	
Washington		2.227%		5,750,431	10,672		5,750,431	10,672		5,750,431	10,672		5,750,431	10,672		5,750,431	10,672	
WYP		3.197%		9,890,381	26,638	(16,977)	9,873,404	26,583		9,856,427	26,548		9,839,450	26,502	(16,977)	9,822,473	26,457	
System Generator		0.000%		74,111,750			74,111,750			74,111,750			74,111,750			74,111,750		
Klamath Hydro Relicensing																		
Total Intangible Plant			1,206,390,216	5,892,349		1,199,588	1,379,780,723	6,124,006		1,379,780,723	6,536,170		1,381,183,295	6,643,973	1,040,605	1,382,223,900	6,851,483	
<b>Hydro Production Plant:</b>																		
System Generator		0.000%																
System Generator		2.125%		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031	
Total Hydro Plant			14,697,018	26,031			14,697,018	26,031		14,697,018	26,031		14,697,018	26,031		14,697,018	26,031	
<b>Other Production Plant:</b>																		
Control Area Generation - East		0.000%																
Total Other Plant																		
<b>General Plant:</b>																		
CA		0.000%		505,860			505,860			505,860			505,860			505,860		
CN		0.000%																
General Office		2.540%		5,654,454	11,970		5,654,454	11,970		5,654,454	11,970		5,654,454	11,970		5,654,454	11,970	
Idaho		0.000%		333,771			333,771			333,771			333,771			333,771		
OR		0.000%																
General Office		5.865%		1,815,339	9,024		1,815,339	9,024		1,815,339	9,024		1,815,339	9,024		1,815,339	9,024	
SO		0.000%																
Utah		0.000%		2,532,316	8,020		2,532,316	8,020		2,532,316	8,020		2,532,316	8,020		2,532,316	8,020	
Washington		1.674%		4,605,142	6,425		4,605,142	6,425		4,605,142	6,425		4,605,142	6,425		4,605,142	6,425	
WYP		0.000%																
Eastern Wyoming																		
Western Wyoming																		
WYU																		
Total General Plant			15,480,508	35,439			15,480,508	35,439		15,480,508	35,439		15,480,508	35,439		15,480,508	35,439	
Total Amortization			1,236,567,741	5,943,819		1,199,588	1,409,956,248	6,185,476		1,411,360,821	6,897,641		1,413,060,821	7,054,443	1,040,605	1,412,401,425	7,312,954	
<b>Total Depreciation &amp; Amortization</b>																		
			33,344,094,836	86,265,157		404,108,886	33,845,203,722	87,375,110		28,891,808	33,897,389,530		34,301,197,607	88,420,169	93,007,376	34,188,100,514	88,793,666	



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	May 2025		Jun 2025		Jul 2025		Aug 2025		Sep 2025		Adjustments
			Adjusted EPIB Balance	Depreciation Expense	Adjusted EPIB Balance	Depreciation Expense	Adjusted EPIB Balance	Depreciation Expense	Adjusted EPIB Balance	Depreciation Expense			
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California Services	CA	0.049%	461,157	0	461,157	0	461,157	0	461,157	0	461,157	0	-
Jim Bridger Generator	CN	6.843%	219,892,415	1,217,751	219,722,377	1,215,869	219,552,339	1,214,927	219,382,301	1,214,927	219,212,263	1,213,986	(170,038)
Idaho	ID	0.517%	4,366,400	1,880	4,366,313	1,880	4,366,227	1,880	4,366,141	1,880	4,366,055	1,880	(86)
Oregon	OR	0.249%	4,602,700	955	4,602,337	955	4,601,973	955	4,601,610	955	4,601,247	955	(363)
Central Area Energy - Eas	CNEE	20.000%	109,14,486	296	109,14,284	296	109,14,082	296	109,13,880	296	109,13,678	296	(197)
Control Area Generation - East	CAGE	4.120%	88,856,227	236,465	88,841,356	236,407	88,826,486	236,349	88,811,615	236,292	88,796,745	236,234	(16,871)
Control Area Generation - West	CAGW	1.783%	29,247,356	43,455	29,244,558	43,451	29,241,760	43,449	29,238,962	43,447	29,236,164	43,445	(1,399)
General Office	SO	2.055%	774,121,285	4,569,618	777,998,994	4,592,015	779,087,019	4,596,675	780,175,044	4,601,332	781,263,079	4,605,991	78,223
System Generator	SG-P	2.959%	103,291,779	223,189	103,287,114	223,179	103,282,448	223,169	103,277,783	223,159	103,273,117	223,149	(4,666)
Utah	UA	0.006%	29,136,989	3,063	29,136,986	3,063	29,136,983	3,063	29,136,980	3,063	29,136,977	3,063	(771)
Washington	WA	0.006%	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	-
Eastern Wyoming	WYP	2.227%	9,805,496	26,412	9,805,431	26,367	9,805,366	26,321	9,805,301	26,276	9,805,236	26,231	(16,877)
System Generator	SG-U	3.197%	74,111,750	26,412	74,111,750	26,367	74,111,750	26,321	74,111,750	26,276	74,111,750	26,231	(16,877)
Klamath Hydro Relicensing	SG-P	0.000%	1,382,290,060	6,655,075	1,385,590,114	6,666,314	1,388,890,168	6,677,553	1,392,190,222	6,688,792	1,395,490,276	6,700,131	(168,423)
Total Intangible Plant			1,382,290,060	6,655,075	1,385,590,114	6,666,314	1,388,890,168	6,677,553	1,392,190,222	6,688,792	1,395,490,276	6,700,131	(168,423)
<b>Hydro Production Plant:</b>													
System Generator	SG-U	0.000%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	-
System Generator	SG-P	2.125%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	-
Total Hydro Plant			29,394,036	52,062	29,394,036	52,062	29,394,036	52,062	29,394,036	52,062	29,394,036	52,062	-
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California Services	CA	0.000%	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-	-
Central Area Generation - East	CNEE	0.000%	-	-	-	-	-	-	-	-	-	-	-
General Office	SO	2.540%	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	-
Idaho	ID	0.000%	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	-
General Office	SO	5.865%	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	1,815,339	9,024	-
Utah	UA	0.000%	3,177,177	-	3,177,177	-	3,177,177	-	3,177,177	-	3,177,177	-	-
Washington	WA	0.000%	2,532,147	8,020	2,532,147	8,020	2,532,147	8,020	2,532,147	8,020	2,532,147	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	-
Total Amortization			1,412,476,585	6,716,546	1,416,107,639	6,727,765	1,419,748,693	6,739,084	1,423,397,747	6,750,413	1,427,048,811	6,761,542	(168,423)
<b>Total Depreciation &amp; Amortization</b>													
			34,382,648,024	89,092,194	34,534,824,596	89,446,977	34,687,011,172	89,801,960	34,841,156,748	90,157,973	34,996,384,720	90,414,516	126,655,130

PacificCorp  
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Jun 2022 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Oct 2025		Nov 2025		Dec 2025		Adjusted EPIB Balance	Dec 2025	Depreciation Expense	Dec 2025
			Adjusted EPIB Balance	Depreciation Expense	Adjusted EPIB Balance	Depreciation Expense	Adjusted EPIB Balance	Depreciation Expense				
<b>DEPRECIATION EXPENSE</b>												
<b>Steam Production Plant:</b>												
Control Area Generation - Eas	CAGE	5.071%	5,119,750,541	21,635,569	1,586,364	5,121,344,905	39,125,820	51,160,470,725	21,723,469			
System Generator - Winc	CAGW	17.616%	(0)	(0)	(64,390)	98,608,607	238,190	98,544,427	238,034			
Renewable - Blundell	SG	2.889%	129,775,025	313,353	13,603	129,788,628	13,603	129,802,231	313,419			
Renewable - Blundell	SG	2.889%	29,845,130	72,075	-	29,845,130	72,075	29,845,130	72,075			
Pollution Control Equipmen	SG	2.898%	2,097,364	8,663	-	2,097,364	8,663	2,097,364	8,663			
Pollution Control Equipmen	CAGW	17.616%	-	-	-	-	-	-	-			
Jim Bridger Generator	JBG	20.210%	-	-	-	-	-	-	-			
Total Steam Plant			5,300,152,246	22,268,203	1,535,987	5,381,687,833	22,269,965	39,075,043	54,220,762,876	(0)	(0)	
<b>Hydro Production Plant:</b>												
System Generator	SG-P	2.619%	1,102,345,396	2,364,891	800,557	1,103,145,944	2,406,890	98,117,476	1,201,263,420	2,514,831		
System Generator	SG-U	4.348%	284,405,174	1,030,632	10,936,916	295,342,090	1,050,328	367,650,076	1,201,506			
Klamath	SG-P	0.000%	88,522,128	-	-	88,522,128	-	88,522,128	-			
Total Hydro Plant			1,485,272,698	3,395,524	11,737,473	1,497,010,161	3,457,209	170,625,462	1,667,635,624	3,716,337		
<b>Other Production Plant:</b>												
Control Area Generation - Eas	CAGE	3.517%	1,596,609,743	4,681,830	(1,579,598)	1,595,230,145	4,677,409	(1,422,080)	1,593,808,065	4,673,010		
Control Area Generation - Winc	CAGW	3.684%	555,602,646	1,705,284	2,718,088	558,220,734	1,709,349	615,103	558,635,835	1,714,465		
System Generator - Winc	SG-W	4.209%	3,592,246,568	12,995,919	1,604,017	3,593,850,585	12,601,544	12,502,590	3,606,353,175	12,626,282		
System Generator	SG	0.185%	116,955	9	-	116,955	9	116,955	9			
Total Other Plant			5,744,073,811	18,983,052	2,742,505	5,747,216,316	18,988,321	11,695,614	5,759,114,029	18,013,770		
<b>Transmission Plant:</b>												
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	(2,807)	168,851,161	241,160	168,851,161	241,160			
Control Area Generation - Winc	CAGW	1.760%	17,686,896	26,241	(2,807)	17,686,089	26,236	(2,807)	17,683,282	26,232		
System Generator	SG	1.744%	8,823,619,046	12,588,272	36,017,623	8,859,635,669	12,627,969	68,308,571	8,927,944,241	12,702,471		
Total Transmission Plant			9,010,158,104	12,855,673	36,014,816	9,046,173,020	12,885,366	68,305,764	9,114,178,684	12,889,883		
<b>Distribution Plant:</b>												
California	CA	2.715%	443,787,733	1,003,454	402,453	444,190,186	1,004,527	562,602	444,722,788	1,005,641		
Oregon	OR	2.323%	268,085,434	519,148	(47,744)	267,644,689	519,148	89,702,744	267,644,689	519,148		
Washington	WA	2.476%	128,002,073	262,409	1,740,100	129,742,173	265,857	13,660,146	143,402,319	281,742		
Eastern Wyoming	WYP	2.108%	350,049,003	592,568	7,476,140	357,525,043	621,453	367,653,984	637,090			
Idaho	ID	1.896%	65,854,361	108,884	516,728	66,471,090	109,607	1,322,046	67,793,135	111,128		
Western Wyoming	WYW	2.091%	17,635,745	31,101	(26,923)	17,608,822	31,054	(26,923)	17,581,900	31,007		
Control Area Generation - Eas	CAGE	4.933%	96,522,400	242,965	14,330	96,669,131	243,000	1,620,500	98,289,631	243,000		
System Generator - Winc	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
General Office	SGO	3.854%	192,257,041	617,879	(219,261)	192,037,781	617,175	(312,066)	191,725,715	616,321		
System Generator	SG	6.081%	673,367,535	3,409,963	879,457	674,246,992	3,414,335	33,700,132	707,947,125	3,501,946		
Jim Bridger Generator	JBG	1.961%	18,284,004	29,958	(103,369)	18,180,635	29,789	(103,369)	18,077,267	29,620		
Jim Bridger Energy	JBE	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Control Area Energy - Eas	CAGE	3.623%	2,849,417	6,145	(8,621)	2,840,801	6,145	(8,621)	2,832,180	6,145		
Total General Plan			1,914,119,593	6,063,238	9,889,615	1,923,809,198	6,099,616	156,259,086	2,080,068,284	6,313,743		
<b>Mining Plant:</b>												
Control Area Energy - Eas	CAGE	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Total Mining Plant			(0)	(0)	(0)	(0)	(0)	(0)	(0)			
<b>Total Depreciation Expense</b>												
Control Area Energy - Eas			1,822,901			1,822,901		1,822,901				
Total Mining Plant			(0)		(0)	(0)		(0)				
Total Depreciation Expense			33,656,236,730	84,432,179	89,283,199	33,757,619,928	84,656,229	534,115,568	34,291,635,497	85,445,717		

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Reserve - Year 1**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Depreciation Reserve	108SP	PRO	(458,549,882)	CAGE	0.0000%	-	
Steam Depreciation Reserve	108SP	PRO	0	CAGW	22.1630%	0	
Steam Depreciation Reserve	108SP	PRO	(4,276,823)	SG	7.9788%	(341,238)	
Steam Depreciation Reserve	108SP	PRO	0	JBG	22.1630%	0	
Hydro Depreciation Reserve	108HP	PRO	(36,858,143)	SG-P	7.9788%	(2,940,829)	
Hydro Depreciation Reserve	108HP	PRO	(16,210,049)	SG-U	7.9788%	(1,293,364)	
Other Depreciation Reserve	108OP	PRO	(64,833,337)	CAGE	0.0000%	-	
Other Depreciation Reserve	108OP	PRO	(38,202,202)	CAGW	22.1630%	(8,466,748)	
Other Depreciation Reserve	108OP	PRO	(456)	SG	7.9788%	(36)	
Other Wind Depreciation Reserve	108OP	PRO	(286,889,156)	SG-W	7.9788%	(22,890,247)	
Transmission Depreciation Reserve	108TP	PRO	(5,787,841)	CAGE	0.0000%	-	
Transmission Depreciation Reserve	108TP	PRO	(565,128)	CAGW	22.1630%	(125,249)	
Transmission Depreciation Reserve	108TP	PRO	(222,021,619)	SG	7.9788%	(17,714,611)	
Transmission Depreciation Reserve	108TP	PRO	-	JBG	22.1630%	-	
Distribution Depreciation Reserve	108360	PRO	(2,455,357)	WA	Situs	(209,241)	
Distribution Depreciation Reserve	108361	PRO	(4,754,290)	WA	Situs	(405,153)	
Distribution Depreciation Reserve	108362	PRO	(39,341,679)	WA	Situs	(3,352,633)	
Distribution Depreciation Reserve	108364	PRO	(48,335,295)	WA	Situs	(4,119,054)	
Distribution Depreciation Reserve	108365	PRO	(30,233,469)	WA	Situs	(2,576,446)	
Distribution Depreciation Reserve	108366	PRO	(15,220,594)	WA	Situs	(1,297,074)	
Distribution Depreciation Reserve	108367	PRO	(35,094,505)	WA	Situs	(2,990,696)	
Distribution Depreciation Reserve	108368	PRO	(52,277,420)	WA	Situs	(4,454,995)	
Distribution Depreciation Reserve	108369	PRO	(32,896,103)	WA	Situs	(2,803,351)	
Distribution Depreciation Reserve	108370	PRO	(8,923,449)	WA	Situs	(760,442)	
Distribution Depreciation Reserve	108371	PRO	(294,753)	WA	Situs	(25,118)	
Distribution Depreciation Reserve	108373	PRO	(2,112,543)	WA	WA	(180,027)	
General Depreciation Reserve	108GP	PRO	(650,026)	CA	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(5,062,117)	OR	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(1,556,923)	WA	100.0000%	(1,556,923)	
General Depreciation Reserve	108GP	PRO	(4,971,203)	WYP	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(15,140,580)	UT	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(3,814,392)	ID	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(1,054,329)	WYU	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(2,091,869)	CAGE	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(23,119)	CAGW	22.1630%	(5,124)	
General Depreciation Reserve	108GP	PRO	(9,449,917)	SG	7.9788%	(753,988)	
General Depreciation Reserve	108GP	PRO	(13,994,814)	SO	7.0846%	(991,474)	
General Depreciation Reserve	108GP	PRO	35,429	JBG	22.1630%	7,852	
General Depreciation Reserve	108GP	PRO	575,064	CN	6.7430%	38,776	
General Depreciation Reserve	108GP	PRO	(23,311)	CAEE	0.0000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.0000%	-	
Total Depreciation Reserve			<u>(1,463,356,198)</u>			<u>(80,207,432)</u>	6.2.3

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Reserve - Year 1**

PAGE 6.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Amortization Reserve	111IP	PRO	(184)	CA	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(25,647,693)	CN	6.7430%	(1,729,419)	
Intangible Amortization Reserve	111IP	PRO	(43,069)	ID	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(5,301,204)	CAGE	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(14,242)	OR	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	7,581	CAEE	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(6,315,131)	SG	7.9788%	(503,870)	
Intangible Amortization Reserve	111IP	PRO	(1,010,460)	CAGW	22.1630%	(223,948)	
Intangible Amortization Reserve	111IP	PRO	(613,616)	JBG	22.1630%	(135,996)	
Intangible Amortization Reserve	111IP	PRO	(5,249,947)	SG-P	7.9788%	(418,882)	
Intangible Amortization Reserve	111IP	PRO	(250,584)	SG-U	7.9788%	(19,994)	
Intangible Amortization Reserve	111IP	PRO	(59,290,630)	SO	7.0846%	(4,200,493)	
Intangible Amortization Reserve	111IP	PRO	(54,960)	UT	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(249)	WA	100.0000%	(249)	
Intangible Amortization Reserve	111IP	PRO	(256,122)	WYP	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	-	WYU	0.0000%	-	
Hydro Amortization Reserve	111HP	PRO	(624,751)	SG-P	7.9788%	(49,847)	
Hydro Amortization Reserve	111HP	PRO	-	SG-U	7.9788%	-	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	CA	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	CN	6.7430%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.9788%	-	
General Amortization Reserve	111GP	PRO	(287,282)	OR	0.0000%	-	
General Amortization Reserve	111GP	PRO	(216,584)	SO	7.0846%	(15,344)	
General Amortization Reserve	111GP	PRO	-	ID	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	UT	0.0000%	-	
General Amortization Reserve	111GP	PRO	(192,479)	WA	100.0000%	(192,479)	
General Amortization Reserve	111GP	PRO	(154,199)	WYP	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	WYU	0.0000%	-	
		Total	<u>(105,515,805)</u>			<u>(7,490,521)</u>	6.2.3
		Grand Total	<u>(1,568,872,002)</u>			<u>(87,697,953)</u>	

**Description of Adjustment:**

This adjustment steps forward the amortization reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
<b>DEPRECIATION RESERVE</b>					
<b>Steam Production Plant:</b>					
Control Area Generation - East	108SP	CAGE	(2,681,221,819)	(3,125,683,496)	(444,461,676)
Control Area Generation - West	108SP	CAGW	-	0	0
System Generation	108SP	SG	-	(4,276,823)	(4,276,823)
Renewable - Blundell	108SP	SG	(73,912,558)	(86,270,971)	(12,358,413)
Renewable - Blundell 2	108SP	SG	(11,573,085)	(13,302,877)	(1,729,792)
Jim Bridger Generation	108SP	JBG	-	0	0
Total Steam Plant			<u>(2,766,707,462)</u>	<u>(3,229,534,166)</u>	<u>(462,826,704)</u>
<b>Hydro Production Plant:</b>					
System Generation	108HP	SG-U	(101,195,553)	(117,405,602)	(16,210,049)
System Generation	108HP	SG-P	(329,226,891)	(366,085,035)	(36,858,143)
Klamath	108HP	SG-P	(94,309,989)	(94,309,989)	-
Total Hydro Plant			<u>(524,732,433)</u>	<u>(577,800,626)</u>	<u>(53,068,193)</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	108OP	CAGE	(316,597,191)	(381,430,528)	(64,833,337)
Control Area Generation - West	108OP	CAGW	(253,034,447)	(291,236,650)	(38,202,202)
System Generation	108OP	SG	(147,932)	(148,388)	(456)
System Generation - Wind	108OP	SG-W	257,981,880	(28,907,277)	(286,889,156)
Total Other Plant			<u>(311,797,691)</u>	<u>(701,722,842)</u>	<u>(389,925,151)</u>
<b>Transmission Plant:</b>					
Control Area Generation - East	108TP	CAGE	(47,993,274)	(53,781,115)	(5,787,841)
Control Area Generation - West	108TP	CAGW	(3,948,512)	(4,513,640)	(565,128)
Jim Bridger Generation	108TP	JBG	-	-	-
System Generation	108TP	SG	(2,025,964,979)	(2,247,986,598)	(222,021,619)
Total Transmission Plant			<u>(2,077,906,765)</u>	<u>(2,306,281,353)</u>	<u>(228,374,589)</u>
<b>Distribution Plant:</b>					
California	108364	CA	(154,400,543)	(169,409,856)	(15,009,313)
Oregon	108364	OR	(1,117,384,151)	(1,169,464,639)	(52,080,487)
Washington	108364	WA	(284,166,372)	(307,340,602)	(23,174,230)
Eastern Wyoming	108364	WYP	(301,755,194)	(328,013,445)	(26,258,250)
Utah	108364	UT	(1,109,335,650)	(1,242,350,682)	(133,015,032)
Idaho	108364	ID	(159,159,749)	(174,427,332)	(15,267,583)
Western Wyoming	108364	WYU	(64,617,294)	(71,751,851)	(7,134,558)
Total Distribution Plant			<u>(3,190,818,953)</u>	<u>(3,462,758,408)</u>	<u>(271,939,454)</u>
<b>General Plant:</b>					
California	108GP	CA	(7,281,649)	(7,931,675)	(650,026)
Oregon	108GP	OR	(87,362,705)	(92,424,823)	(5,062,117)
Washington	108GP	WA	(25,617,076)	(27,173,998)	(1,556,923)
Eastern Wyoming	108GP	WYP	(30,671,013)	(35,642,216)	(4,971,203)
Utah	108GP	UT	(104,002,467)	(119,143,048)	(15,140,580)
Idaho	108GP	ID	(22,343,911)	(26,158,303)	(3,814,392)
Western Wyoming	108GP	WYU	(7,216,511)	(8,270,840)	(1,054,329)
Control Area Generation - East	108GP	CAGE	(43,976,158)	(46,068,027)	(2,091,869)
Control Area Generation - West	108GP	CAGW	(1,749,913)	(1,773,032)	(23,119)
System Generation	108GP	SG	(80,973,421)	(90,423,338)	(9,449,917)
General Office	108GP	SO	(121,943,863)	(135,938,677)	(13,994,814)
Jim Bridger Generation	108GP	JBG	(7,821,145)	(7,785,716)	35,429
Jim Bridger Energy	108GP	JBE	-	-	-
Customer Service	108GP	CN	(7,163,685)	(6,588,621)	575,064
Control Area Energy - East	108GP	CAEE	(1,663,994)	(1,687,304)	(23,311)
Total General Plant			<u>(549,787,511)</u>	<u>(607,009,618)</u>	<u>(57,222,107)</u>

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Reserve Summary**

<b>Description</b>	<b>Account</b>	<b>Factor</b>	<b>Adjusted Jun-22 EOP Reserve</b>	<b>Dec-24 AMA Reserve</b>	<b>Adjustment</b>
<b>Mining Plant:</b>					
Control Area Energy - East	108MP	CAEE	-	-	-
Total Mining Plant			-	-	-
<b>Total Depreciation Reserve</b>			<b>(9,421,750,815)</b>	<b>(10,885,107,013)</b>	<b>(1,463,356,198)</b>
					<b>Ref 6.2</b>
<b>AMORTIZATION RESERVE</b>					
<b>Intangible Plant:</b>					
California	111IP	CA	(7,968)	(8,151)	(184)
Customer Service	111IP	CN	(170,220,139)	(195,867,832)	(25,647,693)
Idaho	111IP	ID	(998,124)	(1,041,193)	(43,069)
Jim Bridger Generation	111IP	JBG	(2,096,955)	(2,710,571)	(613,616)
Oregon	111IP	OR	(140,249)	(154,491)	(14,242)
Control Area Energy - East	111IP	CAEE	(3,719)	3,862	7,581
System Generation	111IP	SG	(60,072,645)	(66,387,776)	(6,315,131)
Control Area Generation - East	111IP	CAGE	(30,729,560)	(36,030,764)	(5,301,204)
Control Area Generation - West	111IP	CAGW	(21,091,508)	(22,101,968)	(1,010,460)
General Office	111IP	SO	(336,336,575)	(395,627,205)	(59,290,630)
Renewable - Blundell	111IP	SG	-	-	-
System Generation	111IP	SG-P	(43,130,129)	(48,380,076)	(5,249,947)
System Generation	111IP	SG-U	(6,489,147)	(6,739,732)	(250,584)
Klamath Hydro Relicensing	111IP	SG-P	(74,111,750)	(74,111,750)	-
Utah	111IP	UT	31,952,633	31,897,674	(54,960)
Washington	111IP	WA	(13,840)	(14,089)	(249)
Eastern Wyoming	111IP	WYP	(486,786)	(742,908)	(256,122)
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			<b>(713,976,461)</b>	<b>(818,016,970)</b>	<b>(104,040,509)</b>
<b>Hydro Production Plant:</b>					
System Generation	111HP	SG-U	-	-	-
System Generation	111HP	SG-P	(3,451,167)	(4,075,918)	(624,751)
Total Hydro Plant			<b>(3,451,167)</b>	<b>(4,075,918)</b>	<b>(624,751)</b>
<b>Other Production Plant:</b>					
Control Area Generation - East	111OP	CAGE	-	-	-
Total Other Plant			-	-	-
<b>General Plant:</b>					
California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
System Generation	111GP	SG	-	-	-
Oregon	111GP	OR	(4,919,282)	(5,206,564)	(287,282)
General Office	111GP	SO	(1,283,149)	(1,499,733)	(216,584)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(1,951,780)	(2,144,259)	(192,479)
Eastern Wyoming	111GP	WYP	(4,511,206)	(4,665,405)	(154,199)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<b>(13,538,173)</b>	<b>(14,388,718)</b>	<b>(850,544)</b>
<b>Total Amortization Reserve</b>			<b>(730,965,801)</b>	<b>(836,481,605)</b>	<b>(105,515,805)</b>
					<b>Ref 6.2.1</b>
<b>Total Depreciation &amp; Amortization Reserve</b>			<b>(10,152,716,616)</b>	<b>(11,721,588,618)</b>	<b>(1,568,872,002)</b>
					<b>Ref. 6.2.17</b>



PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjustments	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(7,698)	(6)	(7,693)	(6)	(7,691)	(6)	(7,689)	(6)	(7,688)	(6)	(7,686)	(6)	(7,684)
Columbia Service	CN	(170,220,139)	(1,078,776)	(173,378,633)	(1,077,835)	(173,556,467)	(1,076,893)	(174,636,361)	(1,075,952)	(175,716,255)	(1,075,011)	(176,796,149)	(1,074,070)	(177,876,043)
Idaho	ID	(998,124)	(1,795)	(1,001,714)	(1,795)	(1,003,509)	(1,795)	(1,005,304)	(1,795)	(1,007,099)	(1,795)	(1,008,893)	(1,795)	(1,010,688)
Jim Bridger Generation	JBG	(2,066,955)	(2,122,522)	(2,148,090)	(2,556,771)	(2,173,657)	(2,556,771)	(2,199,224)	(2,556,771)	(2,224,792)	(2,556,771)	(2,250,359)	(2,556,771)	(2,275,926)
Oregon	OR	(140,249)	(594)	(141,438)	(594)	(142,032)	(594)	(142,626)	(594)	(143,220)	(594)	(143,814)	(594)	(144,408)
Control Area Energy - Easil	CAEE	(3,719)	(3,479)	(3,233)	246	(2,980)	259	(2,721)	266	(2,455)	272	(2,183)	272	(1,915)
System Generator	SG	(60,072,645)	(264,248)	(60,336,894)	(284,153)	(60,601,047)	(283,983)	(60,865,105)	(283,808)	(61,129,263)	(283,633)	(61,393,421)	(283,458)	(61,657,579)
Control Area Generation - Easil	CAGE	(30,259,960)	(221,564)	(30,481,524)	(221,448)	(30,703,088)	(221,332)	(30,924,652)	(221,216)	(31,146,216)	(221,100)	(31,367,780)	(220,984)	(31,589,344)
Control Area Generation - West	CAGW	(21,991,186)	(143,627)	(22,134,813)	(143,627)	(22,278,440)	(143,627)	(22,422,067)	(143,627)	(22,565,694)	(143,627)	(22,709,341)	(143,627)	(22,853,068)
Control Area Generation - East	CAGE	(336,336,575)	(2,152,433)	(338,489,008)	(2,222,860)	(340,711,659)	(2,293,287)	(343,004,946)	(2,363,714)	(345,348,660)	(2,434,141)	(347,642,371)	(2,504,568)	(350,036,004)
Control Area Generation - West	CAEW	(13,840)	(10)	(13,850)	(10)	(13,861)	(10)	(13,872)	(10)	(13,883)	(10)	(13,894)	(10)	(13,905)
General Office	GO	31,552,633	(2,289)	31,550,344	(2,289)	31,548,055	(2,289)	31,545,766	(2,289)	31,543,477	(2,289)	31,541,188	(2,289)	31,538,899
Washington	WA	(13,840)	(10)	(13,850)	(10)	(13,861)	(10)	(13,872)	(10)	(13,883)	(10)	(13,894)	(10)	(13,905)
Eastern Wyoming	WYP	(6,489,147)	(10,672)	(6,500,120)	(10,672)	(6,511,092)	(10,672)	(6,522,064)	(10,672)	(6,533,036)	(10,672)	(6,544,008)	(10,672)	(6,554,980)
System Generator	SG-U	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)
Klamath Hydro Relicensing	SG-P	(713,976,461)	(4,030,624)	(718,007,085)	(4,089,683)	(722,106,768)	(4,144,282)	(726,251,020)	(4,194,126)	(730,415,146)	(4,243,970)	(734,579,799)	(4,293,814)	(738,753,613)
Total Intangible Plant														
<b>Hydro Production Plant:</b>														
System Generator	SG-U	(3,451,167)	(26,031)	(3,503,229)	(26,031)	(3,555,292)	(26,031)	(3,607,355)	(26,031)	(3,659,418)	(26,031)	(3,711,481)	(26,031)	(3,763,544)
System Generator	SG-P	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
Total Hydro Plant														
<b>Other Production Plant:</b>														
Control Area Generation - Easil	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant														
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG	(4,919,282)	(11,970)	(4,943,222)	(11,970)	(4,967,162)	(11,970)	(4,991,102)	(11,970)	(5,015,042)	(11,970)	(5,038,982)	(11,970)	(5,062,922)
General Office	OR	(1,283,149)	(9,024)	(1,292,173)	(9,024)	(1,301,197)	(9,024)	(1,310,221)	(9,024)	(1,319,245)	(9,024)	(1,328,269)	(9,024)	(1,337,293)
System Generator	SO	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Idaho	ID	(1,951,780)	(8,020)	(1,959,800)	(8,020)	(1,967,820)	(8,020)	(1,975,840)	(8,020)	(1,983,860)	(8,020)	(1,991,880)	(8,020)	(1,999,900)
Washington	WA	(4,511,206)	(6,425)	(4,517,631)	(6,425)	(4,524,056)	(6,425)	(4,530,481)	(6,425)	(4,536,906)	(6,425)	(4,543,331)	(6,425)	(4,549,756)
Eastern Wyoming	WYP	(13,538,173)	(35,439)	(13,573,613)	(35,439)	(13,609,052)	(35,439)	(13,644,491)	(35,439)	(13,679,931)	(35,439)	(13,715,370)	(35,439)	(13,750,809)
Western Wyoming	WYU	(750,965,801)	(4,092,095)	(755,057,896)	(4,181,154)	(759,219,050)	(4,270,213)	(763,380,204)	(4,359,272)	(767,541,358)	(4,448,331)	(771,692,512)	(4,537,390)	(775,843,666)
Total General Plant														
<b>Total Amortization Reserve</b>														
<b>Total Depreciation &amp; Amortization Reserve</b>														
		(10,152,716,616)	(62,857,990)	(10,215,574,606)	(63,205,463)	(10,278,597,242)	(63,554,926)	(10,341,802,705)	(63,904,399)	(10,405,184,515)	(64,253,872)	(10,468,580,730)	(64,603,345)	(10,532,556,194)

PacificCorp  
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Jun 2022 - December 2023 Depreciation and  
Amortization Reserve

Description		Adjusted Reserve Balance Jan 2023	Adjusted Reserve Balance Feb 2023	Adjusted Reserve Balance Mar 2023	Adjusted Reserve Balance Apr 2023	Adjusted Reserve Balance May 2023	Adjusted Reserve Balance Jun 2023	Adjustments
<b>DEPRECIATION RESERVE</b>								
<b>Steam Production Plant:</b>								
Control Area Generation - Ecol		(18,487,337)	(2,828,068,221)	(2,846,538,429)	(2,865,082,506)	(2,883,956,600)	(2,902,148,776)	(18,549,106)
Control Area Generation - West		(179,095,830)	(1,435,872)	(1,614,657)	(1,783,288)	(1,971,759)	(2,150,072)	(178,163)
Control Area Generation - Wind		(512,444)	(78,007,693)	(78,520,159)	(79,034,588)	(79,548,916)	(80,063,385)	(516,675)
Renewable - Blundell 2		(12,077,608)	(12,149,682)	(12,221,757)	(12,293,832)	(12,365,906)	(12,438,981)	(72,075)
Pollution Control Equipment		(1,066)	(2,666)	(3,322)	(4,006)	(4,690)	(5,374)	(688)
Jim Bridger Generation		(19,232,017)	(2,919,664,134)	(2,938,898,774)	(2,958,179,718)	(2,977,465,195)	(2,996,814,740)	(19,318,503)
Total Steam Plant		(2,004,438,787)	(2,919,664,134)	(2,938,898,774)	(2,958,179,718)	(2,977,465,195)	(2,996,814,740)	(19,318,503)
<b>Hydro Production Plant:</b>								
Control Area Generation - Ecol		(648,233)	(652,817)	(657,410)	(662,003)	(666,596)	(671,189)	(54,886)
Control Area Generation - West		(1,516,162)	(1,515,491)	(1,514,820)	(1,514,149)	(1,513,478)	(1,512,807)	(671,189)
Control Area Generation - Wind		(539,047,850)	(541,215,957)	(543,389,531)	(545,563,105)	(547,736,679)	(549,910,253)	(2,173,574)
Total Hydro Plant		(2,103,443,245)	(2,109,384,264)	(2,115,467,761)	(2,121,551,262)	(2,127,634,766)	(2,133,718,266)	(6,275,021)
<b>Other Production Plant:</b>								
Control Area Generation - Ecol		(2,666,911)	(2,662,272)	(2,657,633)	(2,652,994)	(2,648,355)	(2,643,716)	(4,638)
Control Area Generation - West		(1,582,810)	(1,582,358)	(1,581,906)	(1,581,454)	(1,580,999)	(1,580,547)	(454)
Control Area Generation - Wind		(118,596,353)	(118,596,353)	(118,596,353)	(118,596,353)	(118,596,353)	(118,596,353)	0
System Generation		(424,408,229)	(424,408,229)	(424,408,229)	(424,408,229)	(424,408,229)	(424,408,229)	0
Total Other Plant		(1,813,726,303)	(1,813,726,303)	(1,813,726,303)	(1,813,726,303)	(1,813,726,303)	(1,813,726,303)	0
<b>Transmission Plant:</b>								
Control Area Generation - Ecol		(241,160)	(49,922,554)	(50,163,714)	(50,404,874)	(50,646,035)	(50,887,195)	(241,160)
Control Area Generation - West		(23,571)	(4,137,163)	(4,160,725)	(4,184,287)	(4,207,849)	(4,231,411)	(23,571)
Jim Bridger Generation		(8,969,670)	(2,097,655,980)	(2,105,779,461)	(2,113,912,941)	(2,122,045,422)	(2,130,177,902)	(8,142,789)
System Generation		(2,142,407,408)	(2,151,745,768)	(2,161,097,931)	(2,170,449,291)	(2,179,801,651)	(2,189,153,011)	(9,351,360)
Total Transmission Plant		(3,384,308,109)	(3,384,308,109)	(3,384,308,109)	(3,384,308,109)	(3,384,308,109)	(3,384,308,109)	0
<b>Distribution Plant:</b>								
California		(582,479)	(158,700,604)	(159,288,538)	(159,876,472)	(160,464,406)	(161,052,340)	(587,934)
Oregon		(2,077,919)	(1,133,674,188)	(1,137,872,264)	(1,142,070,340)	(1,146,268,416)	(1,150,466,492)	(4,198,178)
Washington		(947,295)	(290,672,858)	(292,571,632)	(294,470,406)	(296,369,180)	(298,267,954)	(1,908,776)
Western Wyoming		(1,073,083)	(309,170,147)	(310,245,803)	(311,321,459)	(312,397,115)	(313,472,771)	(1,075,666)
Utah		(5,245,861)	(1,145,083,865)	(1,150,670,421)	(1,156,256,977)	(1,161,842,533)	(1,167,428,089)	(5,586,556)
Western Wyoming		(297,872)	(66,702,449)	(67,290,584)	(67,878,719)	(68,466,854)	(69,054,989)	(588,135)
Total Distribution Plant		(10,841,176)	(3,264,708,261)	(3,269,529,228)	(3,274,349,195)	(3,279,169,162)	(3,283,989,129)	(4,879,857)
<b>General Plant:</b>								
California		(26,635)	(7,467,623)	(7,520,443)	(7,573,263)	(7,626,083)	(7,678,903)	(52,820)
Oregon		(212,755)	(88,801,665)	(89,013,317)	(89,224,969)	(89,436,621)	(89,648,273)	(212,755)
Washington		(65,410)	(26,063,005)	(26,125,216)	(26,187,427)	(26,249,638)	(26,311,849)	(62,210)
Utah		(627,281)	(109,253,809)	(109,511,379)	(109,768,949)	(110,026,519)	(110,284,089)	(256,610)
Idaho		(157,906)	(23,434,743)	(23,592,944)	(23,751,145)	(23,909,346)	(24,067,547)	(157,906)
Western Wyoming		(44,200)	(7,526,898)	(7,571,051)	(7,615,204)	(7,659,357)	(7,703,510)	(44,200)
Control Area Generation - Ecol		(86,027)	(44,580,816)	(44,666,282)	(44,751,748)	(44,837,214)	(44,922,680)	(86,027)
Control Area Generation - West		(3,044)	(1,729,497)	(1,729,497)	(1,729,497)	(1,729,497)	(1,729,497)	0
System Generation		(398,917)	(83,735,680)	(84,135,107)	(84,539,534)	(84,943,961)	(85,348,388)	(398,917)
General Office		(513,099)	(125,298,095)	(125,824,451)	(126,349,807)	(126,875,163)	(127,400,519)	(513,099)
Jim Bridger Generation		505	(7,821,160)	673	(7,820,466)	842	(7,819,772)	673
Customer Service		21,228	(7,025,068)	22,178	(6,991,188)	23,128	(6,957,308)	21,228
Control Area Energy - East		(1,170)	(1,672,911)	(1,136)	(1,674,046)	(1,101)	(1,675,181)	(4,266)
Total General Plant		(2,308,928)	(665,402,175)	(667,224,156)	(669,046,137)	(670,871,118)	(672,696,100)	(18,268,972)
<b>Mining Plant:</b>								
Control Area Energy - East		(59,977,433)	(8,898,437,528)	(8,898,437,528)	(8,898,437,528)	(8,898,437,528)	(8,898,437,528)	0
Total Mining Plant		(59,977,433)	(8,898,437,528)	(8,898,437,528)	(8,898,437,528)	(8,898,437,528)	(8,898,437,528)	0
<b>Total Depreciation Reserve</b>								
Total Depreciation Reserve		(10,841,176)	(3,264,708,261)	(3,269,529,228)	(3,274,349,195)	(3,279,169,162)	(3,283,989,129)	(4,879,857)

PacifiCorp  
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Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
<b>AMORTIZATION RESERVE</b>													
<b>Intangible Plant:</b>													
California Service	CA	(6,021)	(6,021)	(6,021)	(6,021)	(6,021)	(6,021)	(6,044)	(6,044)	(6,052)	(6,052)	(6,059)	(6,059)
Idaho	CN	(1,074,070)	(1,073,128)	(1,78,631,522)	(1,072,187)	(1,78,903,709)	(1,071,246)	(1,80,974,954)	(1,070,304)	(1,82,045,259)	(1,069,363)	(1,83,114,622)	(1,068,422)
Jim Bridger Generation	ID	(1,795)	(1,795)	(1,012,463)	(1,795)	(1,014,278)	(1,795)	(1,016,072)	(1,795)	(1,017,887)	(1,795)	(1,019,681)	(1,795)
Oregon	JBG	(2,275,928)	(2,567)	(2,301,494)	(2,567)	(145,595)	(2,567)	(2,332,028)	(2,567)	(2,378,196)	(2,567)	(2,403,763)	(2,567)
Control Area Energy - Easil	OR	(144,408)	(594)	(145,002)	(594)	(145,595)	(594)	(146,189)	(594)	(146,783)	(593)	(147,376)	(593)
System Generator	CAEE	279	285	(1,327)	282	(1,327)	298	(1,029)	305	(725)	311	(414)	317
Control Area Generation - Easil	SG	(283,678)	(283,593)	(62,183,970)	(263,487)	(62,447,457)	(283,392)	(62,710,850)	(263,287)	(62,974,147)	(263,202)	(63,237,349)	(263,107)
Control Area Generation - West	CAGE	(221,217)	(221,159)	(32,729,452)	(221,101)	(32,729,553)	(221,043)	(32,942,596)	(220,985)	(33,163,581)	(220,927)	(33,384,509)	(220,869)
Control Area Generation - West	CAGW	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)
Control Area Generation - West	SG-P	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)	(21,386,553)
General Office	SG-P	(852,202,359)	(2,335,727)	(354,539,032)	(2,335,727)	(356,892,555)	(2,335,727)	(359,282,900)	(2,335,727)	(361,680,018)	(2,335,727)	(364,100,430)	(2,335,727)
Utah	UT	(2,289)	(2,289)	31,932,319	(2,290)	31,932,319	(2,290)	31,932,319	(2,290)	31,932,319	(2,290)	31,932,319	(2,290)
Washington	WA	(10)	(10)	(13,923)	(10)	(13,923)	(10)	(13,944)	(10)	(13,965)	(10)	(13,986)	(10)
Eastern Wyoming	WYP	(10,672)	(10,672)	(572,160)	(10,672)	(582,832)	(10,672)	(593,504)	(10,672)	(604,175)	(10,672)	(614,847)	(10,672)
System Generator	SG-U	(10,701)	(10,666)	(6,575,662)	(10,611)	(6,586,273)	(10,566)	(6,596,838)	(10,500)	(6,607,359)	(10,475)	(6,617,834)	(10,430)
Klamath Hydro Relicensing	SG-U	-	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	SG-P	(4,202,327)	(4,205,811)	(747,171,069)	(4,228,399)	(751,399,469)	(4,253,113)	(755,652,581)	(4,283,727)	(759,915,308)	(4,285,853)	(764,202,171)	(4,327,728)
<b>Hydro Production Plant:</b>													
System Generator	SG-U	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG-P	(26,031)	(26,031)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
Total Hydro Plant	SG-P	(26,031)	(26,031)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
<b>Other Production Plant:</b>													
Control Area Generation - Easil	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	-	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(11,970)	(11,970)	(5,015,043)	(11,970)	(5,027,013)	(11,970)	(5,038,983)	(11,970)	(5,050,953)	(11,970)	(5,062,923)	(11,970)
General Office	SO	(9,024)	(9,024)	(1,385,343)	(9,024)	(1,384,368)	(9,024)	(1,373,392)	(9,024)	(1,362,416)	(9,024)	(1,351,441)	(9,024)
Idaho	ID	-	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	-	-	(1,122)	-	(1,122)	-	(1,122)	-	(1,122)	-	(1,122)	-
Washington	WA	(8,020)	(8,020)	(2,015,940)	(8,020)	(2,023,959)	(8,020)	(2,031,979)	(8,020)	(2,039,998)	(8,020)	(2,048,017)	(8,020)
Eastern Wyoming	WYP	(6,425)	(6,425)	(4,562,606)	(6,425)	(4,569,930)	(6,425)	(4,575,455)	(6,425)	(4,581,880)	(6,425)	(4,588,305)	(6,425)
Western Wyoming	WYP	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	WYP	(35,439)	(35,439)	(13,821,688)	(35,439)	(13,857,127)	(35,439)	(13,892,567)	(35,439)	(13,928,006)	(35,439)	(13,963,446)	(35,439)
<b>Total Amortization Reserve</b>													
		(4,283,795)	(4,287,282)	(784,652,174)	(4,289,869)	(788,942,044)	(4,314,584)	(773,256,627)	(4,325,197)	(777,581,825)	(4,347,334)	(781,929,158)	(4,388,599)
<b>Total Depreciation &amp; Amortization Reserve</b>		(64,241,231)	(64,292,278)	(10,681,086,703)	(64,418,690)	(10,725,508,392)	(64,572,666)	(10,790,081,088)	(64,772,407)	(10,854,853,495)	(65,028,968)	(10,919,862,462)	(65,230,398)





PacifiCorp  
Washington 2023 General Rate Case  
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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	Adjustments	Adjusted Reserve Balance Jan 2024
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(6,067)	(8)	(6,075)	(8)	(6,083)	(8)	(6,091)	(8)	(6,099)	(8)	(6,107)	(8)	(6,115)
Columbia	CN	(184,183,044)	(1,067,485)	(185,250,529)	(1,066,539)	(186,317,064)	(1,065,598)	(187,382,603)	(1,064,657)	(188,448,148)	(1,063,715)	(189,513,687)	(1,062,774)	(190,579,226)
Idaho	ID	(1,021,456)	(1,794)	(1,023,250)	(1,794)	(1,025,045)	(1,794)	(1,026,839)	(1,794)	(1,028,634)	(1,794)	(1,030,428)	(1,794)	(1,032,222)
Jim Bridger Generation	JBG	(2,429,330)	(25,567)	(2,454,898)	(25,567)	(2,480,465)	(25,567)	(2,506,032)	(25,567)	(2,531,600)	(25,567)	(2,557,167)	(25,567)	(2,582,734)
Oregon	OR	(147,969)	(593)	(148,563)	(593)	(149,156)	(593)	(149,749)	(593)	(150,342)	(593)	(150,935)	(593)	(151,528)
Control Area Energy - East	CAEE	(96)	324	228	330	558	895	1,238	343	1,588	350	1,938	356	2,284
System Generator	SG	(63,500,466)	(263,012)	(63,763,478)	(262,917)	(64,026,394)	(262,822)	(64,289,206)	(262,726)	(64,551,933)	(262,631)	(64,814,564)	(262,536)	(65,077,100)
Control Area Generation - East	CAEG	(33,695,378)	(220,811)	(33,916,189)	(220,783)	(34,136,999)	(220,695)	(34,357,809)	(220,608)	(34,578,619)	(220,520)	(34,799,429)	(220,432)	(35,020,239)
Control Area Generation - West	CAGW	(21,809,896)	(42,100)	(21,851,996)	(42,086)	(21,894,096)	(42,072)	(21,936,196)	(42,058)	(21,978,296)	(42,044)	(22,020,396)	(42,030)	(22,062,496)
System Generator - West	SG-W	(10,989,896)	(21,050)	(11,010,946)	(21,036)	(11,031,996)	(21,022)	(11,053,046)	(21,008)	(11,074,096)	(20,994)	(11,095,146)	(20,980)	(11,116,196)
General Office	SO	(366,562,265)	(2,482,752)	(369,045,018)	(2,506,545)	(371,527,771)	(2,530,338)	(374,012,484)	(2,554,131)	(376,497,193)	(2,577,924)	(378,971,902)	(2,601,717)	(381,452,615)
System Generator - East	SG-E	(31,922,870)	(2,900)	(31,925,770)	(2,900)	(31,928,670)	(2,900)	(31,931,570)	(2,900)	(31,934,470)	(2,900)	(31,937,370)	(2,900)	(31,940,270)
Washington	WA	(13,575)	(10)	(13,585)	(10)	(13,595)	(10)	(13,605)	(10)	(13,615)	(10)	(13,625)	(10)	(13,635)
Eastern Wyoming	WYP	(625,519)	(10,672)	(636,191)	(10,672)	(646,862)	(10,672)	(657,534)	(10,672)	(668,206)	(10,672)	(678,877)	(10,672)	(689,549)
System Generator	SG-U	(6,626,264)	(10,385)	(6,636,649)	(10,389)	(6,647,034)	(10,394)	(6,657,419)	(10,398)	(6,667,804)	(10,403)	(6,678,189)	(10,407)	(6,688,574)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(788,529,239)	(4,355,887)	(792,885,126)	(4,368,521)	(797,241,015)	(4,381,109)	(801,596,904)	(4,393,697)	(805,952,793)	(4,406,335)	(810,308,682)	(4,419,023)	(815,020,471)
<b>Hydro Production Plant:</b>														
System Generator	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG-P	(3,789,574)	(26,031)	(3,815,605)	(26,031)	(3,841,636)	(26,031)	(3,867,667)	(26,031)	(3,893,699)	(26,031)	(3,919,730)	(26,031)	(3,945,761)
Total Hydro Plant		(3,789,574)	(26,031)	(3,815,605)	(26,031)	(3,841,636)	(26,031)	(3,867,667)	(26,031)	(3,893,699)	(26,031)	(3,919,730)	(26,031)	(3,945,761)
<b>Other Production Plant:</b>														
Control Area Generation - East	CAEG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
Columbia	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(5,074,893)	(11,970)	(5,086,863)	(11,970)	(5,098,833)	(11,970)	(5,110,803)	(11,970)	(5,122,774)	(11,970)	(5,134,744)	(11,970)	(5,146,714)
System Generator	SG	(1,400,465)	(9,024)	(1,409,489)	(9,024)	(1,418,514)	(9,024)	(1,427,538)	(9,024)	(1,436,562)	(9,024)	(1,445,587)	(9,024)	(1,454,611)
General Office	SO	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Idaho	ID	(1,021,456)	-	(1,021,456)	-	(1,021,456)	-	(1,021,456)	-	(1,021,456)	-	(1,021,456)	-	(1,021,456)
Washington	WA	(2,056,039)	(8,020)	(2,064,059)	(8,020)	(2,072,079)	(8,020)	(2,080,099)	(8,020)	(2,088,119)	(8,020)	(2,096,139)	(8,020)	(2,104,159)
Eastern Wyoming	WYP	(4,594,730)	(6,425)	(4,601,155)	(6,425)	(4,607,580)	(6,425)	(4,614,005)	(6,425)	(4,620,430)	(6,425)	(4,626,855)	(6,425)	(4,633,280)
Western Wyoming	WYW	(13,998,885)	(35,439)	(14,034,324)	(35,439)	(14,069,764)	(35,439)	(14,105,203)	(35,439)	(14,140,642)	(35,439)	(14,176,082)	(35,439)	(14,211,521)
Total General Plant		(786,317,757)	(4,417,358)	(790,735,115)	(4,429,952)	(795,152,473)	(4,442,546)	(799,569,831)	(4,455,140)	(804,087,189)	(4,467,734)	(808,593,823)	(4,480,328)	(813,120,759)
<b>Total Amortization Reserve</b>														
		(10,885,112,860)	(65,340,613)	(11,050,453,473)	(65,408,842)	(11,215,862,314)	(65,477,219)	(11,381,271,153)	(65,546,119)	(11,546,787,992)	(65,615,006)	(11,712,302,831)	(65,684,023)	(11,877,818,674)
<b>Total Depreciation &amp; Amortization Reserve</b>														
		(10,885,112,860)	(65,340,613)	(11,050,453,473)	(65,408,842)	(11,215,862,314)	(65,477,219)	(11,381,271,153)	(65,546,119)	(11,546,787,992)	(65,615,006)	(11,712,302,831)	(65,684,023)	(11,877,818,674)



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Description	Factor	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
<b>AMORTIZATION RESERVE</b>													
<b>Intangible Plant:</b>													
California	CA	(8,121)	(6)	(8,128)	(8)	(8,135)	(8)	(8,144)	(8)	(8,151)	(8)	(8,159)	(8)
Columbia Service	CN	(191,635,840)	(1,060,891)	(192,696,732)	(1,059,950)	(193,756,682)	(1,059,008)	(194,815,491)	(1,058,068)	(195,875,558)	(1,057,126)	(196,930,684)	(1,056,185)
Idaho	ID	(1,034,016)	(1,794)	(1,035,811)	(1,794)	(1,037,605)	(1,794)	(1,039,398)	(1,794)	(1,041,193)	(1,794)	(1,042,987)	(1,794)
Jim Bridger Generation	JBG	(2,608,302)	(25,567)	(2,633,869)	(25,567)	(2,659,437)	(25,567)	(2,685,004)	(25,567)	(2,710,571)	(25,567)	(2,736,139)	(25,567)
Oregon	OR	(152,121)	(593)	(152,714)	(593)	(153,307)	(593)	(153,899)	(593)	(154,492)	(593)	(155,084)	(592)
Control Area Energy - East	CAEE	363	369	2,676	376	3,052	382	3,434	389	3,823	395	4,218	402
System Generator	SG	(282,441)	(282,346)	(564,787)	(262,251)	(827,034)	(262,156)	(1,089,190)	(262,061)	(1,351,247)	(261,965)	(1,613,302)	(261,870)
Control Area Generation - East	CAGE	(220,484)	(220,406)	(440,890)	(220,348)	(661,286)	(220,290)	(881,682)	(220,232)	(1,102,074)	(220,174)	(1,322,468)	(220,116)
CAGW	CAGW	(212,897)	(212,897)	(425,794)	(212,897)	(638,691)	(212,897)	(851,588)	(212,897)	(1,064,485)	(212,897)	(1,277,382)	(212,897)
Control Area Generation - West	CAWG	(215,652)	(215,652)	(431,304)	(215,652)	(646,956)	(215,652)	(862,308)	(215,652)	(1,077,660)	(215,652)	(1,292,912)	(215,652)
System Generator	SG	(215,652)	(215,652)	(431,304)	(215,652)	(646,956)	(215,652)	(862,308)	(215,652)	(1,077,660)	(215,652)	(1,292,912)	(215,652)
Control Area Generation - West	CAWG	(215,652)	(215,652)	(431,304)	(215,652)	(646,956)	(215,652)	(862,308)	(215,652)	(1,077,660)	(215,652)	(1,292,912)	(215,652)
General Office	GO	(2,653,359)	(2,681,495)	(5,334,854)	(2,739,486)	(8,074,340)	(2,740,070)	(10,814,410)	(2,789,312)	(13,603,722)	(2,838,317)	(16,442,039)	(2,887,312)
Utah	UT	(2,291)	(2,291)	31,904,547	(2,291)	31,902,256	(2,291)	31,899,965	(2,291)	31,897,674	(2,291)	31,895,383	(2,291)
Washington	WA	(10)	(10)	(14,069)	(10)	(14,069)	(10)	(14,079)	(10)	(14,089)	(10)	(14,100)	(10)
Eastern Wyoming	WYP	(10,672)	(10,672)	(21,344)	(10,672)	(32,016)	(10,672)	(42,688)	(10,672)	(53,360)	(10,672)	(64,032)	(10,672)
System Generator	SG-U	(10,113)	(10,068)	(20,181)	(10,023)	(30,249)	(9,978)	(40,317)	(9,932)	(50,385)	(9,887)	(60,453)	(9,842)
Klamath Hydro Reicensing	SG-P	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(4,589,549)	(799,472,337)	(804,016,889)	(4,584,355)	(808,603,214)	(4,579,161)	(813,195,995)	(4,573,967)	(817,836,859)	(4,568,771)	(822,526,570)	(4,563,576)
<b>Hydro Production Plant:</b>													
System Generator	SG-U	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG-P	(26,031)	(3,971,793)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
Total Hydro Plant		(26,031)	(3,971,793)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	-	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
Columbia Service	CN	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	(11,970)	(5,158,684)	(5,170,654)	(11,970)	(5,182,624)	(11,970)	(5,194,594)	(11,970)	(5,206,564)	(11,970)	(5,218,534)	(11,970)
Oregon	OR	(9,024)	(1,483,635)	(1,472,660)	(9,024)	(1,481,684)	(9,024)	(1,489,733)	(9,024)	(1,497,782)	(9,024)	(1,505,831)	(9,024)
System Generator	SG	-	-	-	-	-	-	-	-	-	-	-	-
General Office	GO	-	(333,771)	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	-	-	-	-	-	-	-	-	-	-	-	-
Washington	WA	(8,020)	(2,112,179)	(2,120,199)	(8,020)	(2,128,219)	(8,020)	(2,134,259)	(8,020)	(2,140,299)	(8,020)	(2,146,339)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,638,705)	(4,644,130)	(6,425)	(4,650,555)	(6,425)	(4,662,405)	(6,425)	(4,674,255)	(6,425)	(4,686,105)	(6,425)
System Generator	SG-U	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG-P	(35,439)	(14,246,860)	(14,282,300)	(35,439)	(14,317,739)	(35,439)	(14,348,618)	(35,439)	(14,379,457)	(35,439)	(14,410,296)	(35,439)
Total General Plant		(4,571,015)	(817,691,090)	(822,262,082)	(4,645,826)	(826,944,908)	(4,654,251)	(831,599,160)	(4,662,676)	(836,301,495)	(4,670,101)	(841,052,676)	(4,676,527)
<b>Total Amortization Reserve</b>													
		(67,314,618)	(11,448,832,252)	(11,516,146,725)	(67,627,337)	(11,583,875,062)	(67,909,165)	(11,651,784,227)	(68,200,101)	(11,720,094,993)	(68,481,232)	(11,788,709,324)	(68,761,859)
<b>Total Depreciation &amp; Amortization Reserve</b>													



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Description	Factor	Adjusted Reserve Balance Aug 2024	Adjustments	Adjusted Reserve Balance Sep 2024	Adjustments	Adjusted Reserve Balance Oct 2024	Adjustments	Adjusted Reserve Balance Nov 2024	Adjustments	Adjusted Reserve Balance Dec 2024	Adjustments	Adjusted Reserve Balance Jan 2025	Adjustments	Adjusted Reserve Balance Feb 2025
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(8,167)	(6)	(8,173)	(8)	(8,180)	(8)	(8,187)	(8)	(8,197)	(8)	(8,205)	(8)	(8,213)
Columbia	CN	(197,686,869)	(1,055,246)	(199,042,113)	(1,053,361)	(200,096,415)	(1,053,361)	(201,149,777)	(1,051,478)	(202,202,186)	(1,051,478)	(203,253,675)	(1,050,537)	(204,304,212)
Idaho	ID	(1,044,781)	(1,794)	(1,046,575)	(1,794)	(1,048,369)	(1,794)	(1,050,163)	(1,794)	(1,051,957)	(1,794)	(1,053,751)	(1,794)	(1,055,545)
Jim Bridger Generation	JBG	(2,761,706)	(25,567)	(2,787,273)	(25,567)	(2,812,841)	(25,567)	(2,838,408)	(25,567)	(2,863,975)	(25,567)	(2,889,543)	(25,567)	(2,915,110)
Oregon	OR	(155,677)	(592)	(156,269)	(592)	(156,861)	(592)	(157,454)	(592)	(158,046)	(592)	(158,638)	(592)	(159,230)
Control Area Energy - East	CAEE	4,620	408	5,028	415	5,442	421	5,863	434	6,291	434	6,725	440	7,165
System Generator	SG	(66,912,190)	(281,775)	(67,173,966)	(261,690)	(67,435,646)	(261,585)	(67,697,231)	(261,490)	(67,958,721)	(261,395)	(68,220,115)	(261,300)	(68,481,415)
Control Area Generation - East	CAEG	(36,471,406)	(220,058)	(36,691,464)	(220,000)	(36,911,465)	(219,942)	(37,131,407)	(219,894)	(37,351,291)	(219,827)	(37,571,118)	(219,769)	(37,790,887)
CAGW	CAGW	(22,186,133)	(42,073)	(22,228,206)	(42,059)	(22,270,265)	(42,067)	(22,312,348)	(42,065)	(22,354,419)	(42,063)	(22,396,476)	(42,061)	(22,438,530)
Control Area Generation - West	CAWG	(66,116,331)	(32,870,182)	(98,986,513)	(32,869,591)	(131,856,104)	(32,869,591)	(164,725,695)	(32,869,591)	(197,595,286)	(32,869,591)	(230,464,877)	(32,869,591)	(263,334,468)
General Office	SG-O	(401,132,008)	(2,870,182)	(404,002,190)	(2,869,813)	(406,862,304)	(2,869,644)	(409,723,207)	(2,869,475)	(412,583,631)	(2,869,306)	(415,444,937)	(2,869,138)	(418,307,275)
Utah	UT	31,893,092	(2,291)	(31,890,801)	(2,291)	(31,888,509)	(2,291)	(31,886,218)	(2,292)	(31,883,926)	(2,292)	(31,881,635)	(2,292)	(31,879,343)
Washington	WA	(14,110)	(10)	(14,120)	(10)	(14,131)	(10)	(14,141)	(10)	(14,152)	(10)	(14,162)	(10)	(14,172)
Eastern Wyoming	WYP	(764,251)	(10,672)	(774,923)	(10,672)	(785,595)	(10,672)	(796,266)	(10,672)	(806,938)	(10,672)	(817,610)	(10,672)	(828,282)
System Generator	SG-U	(6,759,736)	(9,797)	(6,769,533)	(9,751)	(6,779,284)	(9,706)	(6,788,990)	(9,661)	(6,798,651)	(9,616)	(6,808,267)	(9,571)	(6,817,838)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(827,228,446)	(4,718,260)	(831,946,705)	(4,727,126)	(836,673,831)	(4,736,574)	(841,410,405)	(4,745,833)	(846,137,238)	(4,755,490)	(850,864,654)	(4,764,939)	(855,597,723)
<b>Hydro Production Plant:</b>														
System Generator	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG-P	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,106)	(26,031)	(4,258,137)	(26,031)	(4,284,168)
Total Hydro Plant		(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,106)	(26,031)	(4,258,137)	(26,031)	(4,284,168)
<b>Other Production Plant:</b>														
Control Area Generation - East	CAEG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
CN	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
OR	OR	(5,239,504)	(11,970)	(5,242,474)	(11,970)	(5,245,445)	(11,970)	(5,248,415)	(11,970)	(5,251,385)	(11,970)	(5,254,355)	(11,970)	(5,257,325)
System Generator	SG	(1,517,781)	(9,024)	(1,526,806)	(9,024)	(1,535,830)	(9,024)	(1,544,854)	(9,024)	(1,553,879)	(9,024)	(1,562,903)	(9,024)	(1,571,927)
General Office	SG-O	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Idaho	ID	(2,180,259)	(8,020)	(2,188,279)	(8,020)	(2,196,300)	(8,020)	(2,204,320)	(8,020)	(2,212,340)	(8,020)	(2,220,360)	(8,020)	(2,228,380)
Washington	WA	(4,678,255)	(6,425)	(4,684,680)	(6,425)	(4,691,105)	(6,425)	(4,697,530)	(6,425)	(4,703,955)	(6,425)	(4,710,380)	(6,425)	(4,716,804)
Eastern Wyoming	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYW	(14,459,596)	(35,439)	(14,495,036)	(35,439)	(14,530,475)	(35,439)	(14,565,914)	(35,439)	(14,601,354)	(35,439)	(14,636,793)	(35,439)	(14,672,232)
Total General Plant		(845,816,023)	(4,779,730)	(850,595,753)	(4,785,596)	(855,384,349)	(4,791,464)	(860,182,394)	(4,797,330)	(864,979,924)	(4,803,200)	(869,779,519)	(4,809,066)	(874,584,114)
<b>Total Amortization Reserve</b>														
<b>Total Depreciation &amp; Amortization Reserve</b>														
<b>Total</b>														
		(11,857,457,573)	(65,906,734)	(11,923,364,307)	(69,025,277)	(11,989,389,584)	(69,170,305)	(12,055,469,888)	(70,265,608)	(12,121,735,492)	(71,360,846)	(12,189,106,336)	(72,506,194)	(12,256,612,530)



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Description	Factor	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments
<b>AMORTIZATION RESERVE</b>													
<b>Intangible Plant:</b>													
California	CA	(6,220)	(6)	(6,226)	(6)	(6,233)	(6)	(6,240)	(6)	(6,247)	(6)	(6,254)	(6)
Columbia Service	CN	(205,353,808)	(1,048,655)	(206,402,463)	(1,047,713)	(207,450,795)	(1,046,772)	(208,496,948)	(1,045,831)	(209,542,718)	(1,044,889)	(210,588,688)	(1,043,946)
Idaho	ID	(1,057,339)	(1,794)	(1,059,132)	(1,794)	(1,060,926)	(1,794)	(1,062,720)	(1,794)	(1,064,513)	(1,794)	(1,066,307)	(1,794)
Jim Bridger Generation	JBG	(2,940,677)	(25,567)	(2,966,245)	(25,567)	(2,991,812)	(25,567)	(3,017,379)	(25,567)	(3,042,947)	(25,567)	(3,068,514)	(25,567)
Oregon	OR	(159,822)	(592)	(160,414)	(592)	(161,005)	(592)	(161,597)	(592)	(162,189)	(592)	(162,780)	(591)
CAEE	CAGE	7,612	453	8,065	460	8,523	466	8,982	473	9,464	479	9,944	486
Control Area Energy - Easil	SG	(68,742,619)	(261,109)	(69,003,729)	(261,014)	(69,264,743)	(260,919)	(69,525,662)	(260,824)	(69,786,486)	(260,729)	(70,047,215)	(260,634)
System Generator	SG	(38,010,597)	(219,595)	(38,230,290)	(219,595)	(38,449,845)	(219,537)	(38,669,362)	(219,479)	(38,888,861)	(219,421)	(39,108,282)	(219,363)
Control Area Generation - Easil	CAGW	(22,460,599)	(146,596)	(22,607,195)	(146,596)	(22,753,791)	(146,596)	(22,900,387)	(146,596)	(23,046,983)	(146,596)	(23,193,579)	(146,596)
Control Area Generation - West	SG-P	(71,810,658)	(3,897,329)	(75,707,987)	(4,010,748)	(79,604,316)	(4,123,145)	(83,500,645)	(4,235,542)	(87,396,974)	(4,347,929)	(91,293,303)	(4,462,316)
General Office	SG-P	(3,897,329)	(4,005,998)	(7,903,327)	(4,010,748)	(11,914,075)	(4,023,145)	(15,937,220)	(4,035,362)	(19,972,582)	(4,047,648)	(24,020,230)	(4,062,144)
Utah	UT	(2,292)	(2,292)	(4,584)	(2,292)	(6,876)	(2,292)	(9,168)	(2,292)	(11,460)	(2,292)	(13,752)	(2,292)
Washington	WA	(10,183)	(10)	(10,193)	(10)	(10,203)	(10)	(10,213)	(10)	(10,223)	(10)	(10,233)	(10)
Eastern Wyoming	WYP	(838,953)	(10,672)	(849,625)	(10,672)	(860,297)	(10,672)	(870,969)	(10,672)	(881,641)	(10,672)	(892,313)	(10,672)
System Generator	SG-U	(6,827,363)	(9,480)	(6,836,843)	(9,435)	(6,846,278)	(9,390)	(6,855,667)	(9,344)	(6,865,012)	(9,299)	(6,874,311)	(9,254)
Klamath Hydro Relicensing	SG-P	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(863,174,640)	(5,945,968)	(869,020,608)	(5,849,560)	(874,870,367)	(5,860,798)	(880,731,166)	(5,874,300)	(886,605,466)	(5,877,060)	(892,462,526)	(6,306,346)
<b>Hydro Production Plant:</b>													
System Generator	SG-U	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG-P	(26,031)	(26,031)	(52,062)	(26,031)	(78,093)	(26,031)	(104,124)	(26,031)	(130,155)	(26,031)	(156,186)	(26,031)
Total Hydro Plant		(26,031)	(26,031)	(52,062)	(26,031)	(78,093)	(26,031)	(104,124)	(26,031)	(130,155)	(26,031)	(156,186)	(26,031)
<b>Other Production Plant:</b>													
Control Area Generation - Easil	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG	(11,970)	(11,970)	(23,940)	(11,970)	(35,910)	(11,970)	(47,880)	(11,970)	(59,850)	(11,970)	(71,820)	(11,970)
Oregon	OR	(9,024)	(9,024)	(18,048)	(9,024)	(27,072)	(9,024)	(36,096)	(9,024)	(45,120)	(9,024)	(54,144)	(9,024)
General Office	SO	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	(14,214)	-	(14,214)	-	(14,214)	-	(14,214)	-	(14,214)	-	(14,214)	-
Washington	WA	(8,020)	(8,020)	(16,040)	(8,020)	(24,060)	(8,020)	(32,080)	(8,020)	(40,100)	(8,020)	(48,120)	(8,020)
Eastern Wyoming	WYP	(2,232,478)	(6,425)	(2,238,903)	(6,425)	(2,245,328)	(6,425)	(2,251,753)	(6,425)	(2,258,178)	(6,425)	(2,264,603)	(6,425)
Western Wyoming	WYP	(4,723,228)	(6,425)	(4,729,653)	(6,425)	(4,736,078)	(6,425)	(4,742,503)	(6,425)	(4,748,928)	(6,425)	(4,755,353)	(6,425)
Total General Plant		(35,439)	(35,439)	(70,878)	(35,439)	(106,317)	(35,439)	(141,756)	(35,439)	(177,195)	(35,439)	(212,634)	(35,439)
<b>Total Amortization Reserve</b>													
		(863,174,640)	(5,945,968)	(869,020,608)	(5,849,560)	(874,870,367)	(5,860,798)	(880,731,166)	(5,874,300)	(886,605,466)	(5,877,060)	(892,462,526)	(6,306,346)
<b>Total Depreciation &amp; Amortization Reserve</b>													
		(71,810,658)	(12,348,308,632)	(12,420,119,290)	(12,482,682)	(12,554,975,479)	(12,617,357,973)	(12,689,715,461)	(12,751,452,950)	(12,823,195,438)	(12,884,947,926)	(12,946,695,414)	(13,008,442,902)

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Amortization Reserve

Description	Factor	Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance		Incremental - 2024 to 2025	Balance AMA December 2025
		Sep 2025	Oct 2025	Nov 2025	Dec 2025	Dec 2025	Dec 2025		
<b>DEPRECIATION RESERVE</b>									
<b>Steam Production Plant:</b>									
Control Area Generation - East	CAGE	(3,306,409,239)	(18,687,091)	(3,425,087,330)	(18,686,975)	(3,443,776,305)	(18,774,992)	(224,663,419)	(3,350,280,406)
Control Area Generation - West	CAGW	(6,905,902)	(173,965)	(7,079,867)	(173,810)	(7,253,677)	(173,654)	(2,105,395)	(6,382,127)
System Generation - Wind	SG-W	(94,043,600)	(519,439)	(94,563,039)	(519,472)	(95,082,511)	(519,025)	(6,215,525)	(92,486,486)
Renewable - Bundled 2	SG	(14,389,997)	(72,075)	(14,456,072)	(72,075)	(14,528,147)	(72,075)	(684,896)	(14,167,773)
Pollution Control Equipment	CAGE	(194,292)	(8,863)	(203,154)	(8,863)	(212,017)	(8,863)	(66,508)	(167,704)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0
Total Steam Plant		(3,521,928,030)	(19,481,433)	(3,541,399,462)	(19,463,194)	(3,560,852,656)	(19,549,085)	(283,950,341)	(3,463,494,507)
<b>Hydro Production Plant:</b>									
Control Area Generation - East	SG-EJ	(130,207,838)	(903,145)	(131,110,983)	(922,841)	(132,033,824)	(1,074,018)	(10,111,747)	(127,517,349)
System Generation	SG-P	(383,636,381)	(1,974,426)	(385,610,807)	(2,016,415)	(387,626,223)	(2,124,366)	(21,792,319)	(387,877,354)
Klamath	SG-P	(618,153,206)	(2,877,571)	(621,030,780)	(2,939,256)	(623,970,036)	(3,198,384)	(31,904,067)	(609,704,693)
Total Hydro Plant		(1,132,007,425)	(5,755,142)	(1,137,752,070)	(5,878,512)	(1,143,630,083)	(6,376,768)	(62,716,130)	(1,198,948,613)
<b>Other Production Plant:</b>									
Control Area Generation - East	CAGE	(424,846,043)	(3,040,051)	(427,886,094)	(3,035,630)	(430,921,724)	(3,031,231)	(34,376,674)	(415,807,202)
Control Area Generation - West	CAGW	(315,342,179)	(1,610,079)	(316,952,256)	(1,614,144)	(318,566,402)	(1,619,259)	(19,278,141)	(310,515,790)
System Generation - Wind	SG-W	(219,817,181)	(12,423,159)	(232,240,340)	(12,456,413)	(244,696,753)	(12,456,413)	(147,460,793)	(176,526,560)
System Generation	SG	(148,673)	(19)	(148,692)	(19)	(148,711)	(19)	(148,368)	(148,616)
Total Other Plant		(985,782,365)	(17,075,241)	(997,857,605)	(17,080,510)	(1,016,927,686)	(17,106,984)	(201,118,268)	(992,841,129)
<b>Transmission Plant:</b>									
Control Area Generation - East	CAGE	(57,398,516)	(241,160)	(57,639,676)	(241,160)	(57,880,836)	(241,160)	(56,675,036)	(57,398,516)
Control Area Generation - West	CAGW	(4,865,688)	(23,434)	(4,889,101)	(23,429)	(4,912,521)	(23,425)	(4,513,640)	(4,786,317)
Jim Bridger Generation	JBG	(2,402,086,988)	(10,712,103)	(2,412,799,092)	(10,751,600)	(2,423,550,692)	(10,828,392)	(2,370,412,927)	(2,402,086,988)
Total Transmission Plant		(2,464,351,173)	(10,926,697)	(2,477,327,870)	(11,015,389)	(2,486,344,259)	(11,099,897)	(2,347,435,147)	(2,464,351,173)
<b>Distribution Plant:</b>									
California	CA	(180,778,017)	(772,454)	(181,550,471)	(773,527)	(182,323,988)	(774,641)	(9,076,883)	(178,485,749)
Oregon	OR	(1,210,600,450)	(3,177,528)	(1,213,777,978)	(3,207,922)	(1,216,965,506)	(3,238,450)	(32,103,214)	(1,201,567,852)
Washington	WA	(322,819,959)	(1,080,597)	(323,900,456)	(1,083,700)	(325,004,156)	(1,086,438)	(12,310,018)	(319,650,619)
Eastern Wyoming	WY	(345,912,743)	(1,253,558)	(347,166,301)	(1,265,871)	(348,432,172)	(1,278,017)	(14,244,352)	(342,257,797)
Utah	UT	(1,385,327,928)	(6,940,523)	(1,392,268,451)	(6,971,694)	(1,399,239,982)	(7,002,887)	(1,242,394,458)	(1,385,327,928)
Western Wyoming	WY	(78,181,382)	(295,387)	(78,476,769)	(295,317)	(78,772,086)	(295,248)	(3,552,534)	(75,304,385)
Total Distribution Plant		(3,660,719,973)	(14,184,678)	(3,674,884,651)	(14,245,941)	(3,689,130,592)	(14,374,328)	(156,739,856)	(3,619,498,266)
<b>General Plant:</b>									
California	CA	(8,388,770)	(32,146)	(8,420,916)	(32,293)	(8,453,210)	(34,135)	(362,994)	(8,294,689)
Oregon	OR	(66,588,421)	(308,859)	(66,897,280)	(308,227)	(67,205,506)	(307,614)	(92,424,823)	(66,660,484)
Washington	WA	(28,230,156)	(72,383)	(28,302,540)	(72,317)	(28,374,887)	(72,353)	(27,773,998)	(28,072,336)
Utah	UT	(1,281,528)	(4,165)	(1,285,693)	(4,165)	(1,290,858)	(4,165)	(1,285,693)	(1,281,528)
Eastern Wyoming	WY	(129,179,528)	(478,628)	(130,658,156)	(478,628)	(132,136,784)	(478,628)	(2,458,656)	(129,179,528)
Idaho	ID	(28,650,161)	(170,156)	(28,820,317)	(170,156)	(28,990,473)	(170,156)	(1,340,356)	(27,480,117)
Western Wyoming	WY	(8,919,538)	(42,652)	(9,062,190)	(42,652)	(9,204,842)	(42,652)	(8,270,640)	(8,788,014)
Control Area Generation - East	CAGE	(47,518,854)	(86,780)	(47,605,634)	(86,780)	(47,703,414)	(86,780)	(1,162,188)	(47,230,216)
Control Area Generation - West	CAGW	(2,131,586)	(27,840)	(2,159,426)	(28,235)	(2,187,671)	(29,442)	(2,177,032)	(2,048,043)
System Generation	SG	(96,160,420)	(376,536)	(96,536,956)	(376,536)	(96,913,492)	(376,536)	(4,598,968)	(95,022,296)
General Office	SO	(150,776,295)	(1,994,048)	(152,770,343)	(1,994,048)	(154,764,391)	(1,994,048)	(1,588,671)	(148,723,753)
Jim Bridger Generation	JBG	(7,715,842)	6,078	(7,709,766)	6,247	(7,703,518)	6,416	(7,785,716)	(7,703,518)
Customer Service	CN	(6,094,940)	36,905	(6,058,035)	37,360	(6,020,654)	37,856	(5,986,621)	(6,198,916)
Control Area Energy - East	CAGE	(1,692,104)	(29)	(1,692,134)	5	(1,692,128)	(40)	(4,294)	(1,691,598)
Total General Plant		(651,330,227)	(4,072,574)	(655,402,800)	(4,108,952)	(659,511,752)	(4,232,079)	(34,220,725)	(641,230,343)
<b>Mining Plant:</b>									
Control Area Energy - East	CAGE	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-
<b>Total Depreciation Reserve</b>		(11,870,264,976)	(68,628,193)	(11,938,893,169)	(68,854,243)	(12,007,747,411)	(69,641,731)	(783,535,204)	(11,688,642,217)



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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2025	Adjustments	Adjusted Reserve Balance Oct 2025	Adjustments	Adjusted Reserve Balance Nov 2025	Adjustments	Adjusted Reserve Balance Dec 2025
<b>AMORTIZATION RESERVE</b>								
<b>Intangible Plant:</b>								
California	CA	(6,286)	(6)	(6,274)	(6)	(6,268)	(6)	(6,243)
Customer Service	CN	(211,631,616)	(1,043,007)	(213,674,623)	(1,041,124)	(214,715,688)	(1,041,124)	(215,756,713)
Idaho	ID	(1,068,100)	(1,794)	(1,069,894)	(1,793)	(1,071,687)	(1,793)	(1,073,481)
Jim Bridger Generation	JBG	(3,094,081)	(25,567)	(3,119,648)	(25,567)	(3,145,216)	(25,567)	(3,170,784)
Oregon	OR	(163,371)	(591)	(163,963)	(591)	(164,554)	(591)	(165,145)
Control Area Energy - East	CAEE	10,429	492	10,922	489	11,420	505	11,925
System Generator	SG	(70,307,949)	(280,539)	(70,588,387)	(280,443)	(70,868,831)	(280,348)	(71,149,276)
Control Area Generation - East	CAEG	(39,327,845)	(219,305)	(39,546,950)	(219,247)	(39,766,197)	(219,189)	(39,985,386)
Control Area Generation - West	CAGW	(22,252,915)	(42,046)	(22,294,961)	(42,044)	(22,337,007)	(42,042)	(22,379,053)
Control Area Generation - West	CAGW	(14,652,915)	(27,815)	(14,680,730)	(27,815)	(14,708,545)	(27,815)	(14,736,360)
General Office	SG-P	(448,757,766)	(4,302,135)	(453,059,901)	(4,300,176)	(457,362,076)	(4,298,217)	(461,660,293)
Utah	UT	31,863,298	(2,292)	31,861,006	(2,293)	31,858,713	(2,293)	31,856,421
Washington	WA	(14,245)	(10)	(14,256)	(10)	(14,266)	(10)	(14,276)
Eastern Wyoming	WYP	(902,984)	(10,672)	(913,656)	(10,672)	(924,327)	(10,672)	(934,999)
System Generator	SG-U	(6,863,565)	(9,209)	(6,892,774)	(9,163)	(6,901,937)	(9,118)	(6,911,059)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(686,786,872)	(6,735,155)	(693,522,027)	(6,736,039)	(697,262,066)	(7,006,334)	(704,268,400)
<b>Hydro Production Plant:</b>								
System Generator	SG-U	-	-	-	-	-	-	-
System Generator	SG-P	(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)
Total Hydro Plant		(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)
<b>Other Production Plant:</b>								
Control Area Generation - East	CAEG	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-
<b>General Plant:</b>								
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-
Oregon	OR	-	-	-	-	-	-	-
System Generator	SG	-	-	-	-	-	-	-
General Office	SO	(5,386,116)	(11,970)	(5,398,086)	(11,970)	(5,410,056)	(11,970)	(5,422,026)
General Office	SD	(1,635,098)	(9,024)	(1,644,122)	(9,024)	(1,653,146)	(9,024)	(1,662,171)
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Utah	UT	(2,264,558)	(8,020)	(2,272,578)	(8,020)	(2,280,598)	(8,020)	(2,288,618)
Washington	WA	(4,761,779)	(6,425)	(4,768,204)	(6,425)	(4,774,629)	(6,425)	(4,781,054)
Eastern Wyoming	WYP	-	-	-	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-
Total General Plant		(14,920,308)	(35,439)	(14,955,747)	(35,439)	(14,991,187)	(35,439)	(15,026,626)
<b>Total Amortization Reserve</b>								
		(918,175,567)	(6,796,626)	(924,972,193)	(6,799,509)	(931,771,702)	(7,066,805)	(938,838,507)
<b>Total Depreciation &amp; Amortization Reserve</b>								
		(12,768,440,543)	(75,424,819)	(12,863,865,362)	(75,653,742)	(12,939,519,114)	(76,708,536)	(13,016,227,649)

Balance AMA December 2024	Incremental - 2024 to 2025	Balance AMA December 2025
(8,151)	(62)	(8,213)
(195,867,832)	(12,623,390)	(208,491,222)
(1,041,193)	(21,526)	(1,062,719)
(3,017,379)	(306,808)	(3,324,187)
(154,491)	(7,105)	(161,596)
9,031	5,169	14,200
(66,387,776)	(3,137,308)	(69,525,083)
(36,030,764)	(2,636,266)	(38,667,030)
(22,141,968)	(2,006,702)	(24,148,670)
(22,386,897)	(2,006,702)	(24,393,599)
(41,107,210)	(41,107,210)	(82,214,420)
(395,627,205)	(41,107,210)	(436,734,415)
31,897,674	(27,489)	31,870,185
(14,266)	(125)	(14,214)
(742,908)	(128,061)	(870,969)
(6,739,732)	(115,660)	(6,855,392)
(74,111,750)	-	(74,111,750)
(818,016,970)	(63,235,494)	(881,252,464)
-	-	-
(4,075,918)	(312,376)	(4,388,293)
(4,075,918)	(312,376)	(4,388,293)
-	-	-
-	-	-
(505,860)	-	(505,860)
-	-	-
(5,206,564)	(143,641)	(5,350,205)
(1,499,733)	(108,292)	(1,608,025)
(333,771)	-	(333,771)
(2,264,558)	(8,020)	(2,272,578)
(4,761,779)	(6,425)	(4,768,204)
(14,386,718)	(425,272)	(14,811,990)
(836,481,605)	(63,973,142)	(900,454,747)
(11,721,585,618)	(647,505,346)	(12,369,090,964)

Ref 6.2.3  
Ref 14.3.1  
Exh SLC-5  
Exh SLC-5

PacifiCorp  
Washington 2023 General Rate Case  
Hydro Decommissioning  
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

	Spend	Accruals	Balance
July-21	2,293	60,700	(6,903,794)
August-21	1,587	60,700	(6,841,508)
September-21	1,433	60,700	(6,779,375)
October-21	58	60,700	(6,718,617)
November-21	(14,105)	60,700	(6,672,022)
December-21	-	60,700	(6,611,323)
January-22	22,574	60,700	(6,528,049)
February-22	4,207	60,700	(6,463,142)
March-22	10,580	60,700	(6,391,862)
April-22	(7,230)	60,700	(6,338,393)
May-22	4,686	60,700	(6,273,007)
June-22	751	60,700	(6,211,556)

	Spend	Accruals	Balance
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)
January-22	-	(23,356)	(452,970)
February-22	-	(23,356)	(476,326)
March-22	-	(23,356)	(499,682)
April-22	-	(23,356)	(523,038)
May-22	-	(23,356)	(546,394)
June-22	-	(23,356)	(569,750)

	Spend	Accruals	Balance
July-21	2,293	37,344	(7,216,628)
August-21	1,587	37,344	(7,177,698)
September-21	1,433	37,344	(7,138,921)
October-21	58	37,344	(7,101,519)
November-21	(14,105)	37,344	(7,078,280)
December-21	-	37,344	(7,040,936)
January-22	22,574	37,344	(6,981,018)
February-22	4,207	37,344	(6,939,468)
March-22	10,580	37,344	(6,891,544)
April-22	(7,230)	37,344	(6,861,431)
May-22	4,686	37,344	(6,819,401)
June-22	751	37,344	(6,781,306)

	Spend	Accruals	Balance
December-23	-	60,700	(4,899,819)
January-24	-	60,700	(4,839,119)
February-24	-	60,700	(4,778,419)
March-24	-	60,700	(4,717,719)
April-24	-	60,700	(4,657,020)
May-24	-	60,700	(4,596,320)
June-24	-	60,700	(4,535,620)
July-24	-	60,700	(4,474,921)
August-24	-	60,700	(4,414,221)
September-24	-	60,700	(4,353,521)
October-24	-	60,700	(4,292,822)
November-24	-	60,700	(4,232,122)
December-24	-	60,700	(4,171,422)

	Spend	Accruals	Balance
December-23	-	-	(990,157)
January-24	-	(23,356)	(1,013,513)
February-24	-	(23,356)	(1,036,869)
March-24	-	(23,356)	(1,060,225)
April-24	-	(23,356)	(1,083,581)
May-24	-	(23,356)	(1,106,937)
June-24	-	(23,356)	(1,130,293)
July-24	-	(23,356)	(1,153,649)
August-24	-	(23,356)	(1,177,005)
September-24	-	(23,356)	(1,200,361)
October-24	-	(23,356)	(1,223,717)
November-24	-	(23,356)	(1,247,073)
December-24	-	(23,356)	(1,270,428)

	Spend	Accruals	Balance
December-23	-	-	(5,889,975)
January-24	-	37,344	(5,852,632)
February-24	-	37,344	(5,815,288)
March-24	-	37,344	(5,777,944)
April-24	-	37,344	(5,740,601)
May-24	-	37,344	(5,703,257)
June-24	-	37,344	(5,665,913)
July-24	-	37,344	(5,628,569)
August-24	-	37,344	(5,591,226)
September-24	-	37,344	(5,553,882)
October-24	-	37,344	(5,516,538)
November-24	-	37,344	(5,479,194)
December-24	-	37,344	(5,441,851)

PacifiCorp  
Washington 2023 General Rate Case  
End-of-Period Plant Reserves - Historical

PAGE 6.3

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108360	RES	7,236	CA	Situs	-	6.3.4
		108360	RES	20,434	ID	Situs	-	6.3.4
		108360	RES	(1,194)	OR	Situs	-	6.3.4
		108360	RES	47,086	UT	Situs	-	6.3.4
		108360	RES	(3,409)	WA	Situs	(3,409)	6.3.4
		108360	RES	3,942	WY-ALL	Situs	-	6.3.4
		108360	RES	273,486	WY-ALL	Situs	-	6.3.4
		108361	RES	(24,588)	CA	Situs	-	6.3.4
		108361	RES	(45,963)	ID	Situs	-	6.3.4
		108361	RES	(154,847)	OR	Situs	-	6.3.4
		108361	RES	(350,766)	UT	Situs	-	6.3.4
		108361	RES	(69,888)	WA	Situs	(69,888)	6.3.4
		108361	RES	(123,165)	WY-ALL	Situs	-	6.3.4
		108361	RES	(49,011)	WY-ALL	Situs	-	6.3.4
		108362	RES	(44,987)	CA	Situs	-	6.3.4
		108362	RES	(266,093)	ID	Situs	-	6.3.4
		108362	RES	(674,862)	OR	Situs	-	6.3.4
		108362	RES	(1,403,972)	UT	Situs	-	6.3.4
		108362	RES	(553,501)	WA	Situs	(553,501)	6.3.4
		108362	RES	(469,039)	WY-ALL	Situs	-	6.3.4
		108362	RES	(155,566)	WY-ALL	Situs	-	6.3.4
		108364	RES	(358,596)	CA	Situs	-	6.3.4
		108364	RES	(642,958)	ID	Situs	-	6.3.4
		108364	RES	(3,043,336)	OR	Situs	-	6.3.4
		108364	RES	(2,130,712)	UT	Situs	-	6.3.4
		108364	RES	(1,081,214)	WA	Situs	(1,081,214)	6.3.4
		108364	RES	(1,549,855)	WY-ALL	Situs	-	6.3.4
		108364	RES	(258,295)	WY-ALL	Situs	-	6.3.4
		108365	RES	190,244	CA	Situs	-	6.3.4
		108365	RES	(37,709)	ID	Situs	-	6.3.4
		108365	RES	(854,047)	OR	Situs	-	6.3.4
		108365	RES	(847,231)	UT	Situs	-	6.3.4
		108365	RES	(484,384)	WA	Situs	(484,384)	6.3.4
		108365	RES	(550,614)	WY-ALL	Situs	-	6.3.4
		108365	RES	(53,396)	WY-ALL	Situs	-	6.3.4
		108366	RES	(45,001)	CA	Situs	-	6.3.4
		108366	RES	(83,360)	ID	Situs	-	6.3.4
		108366	RES	(648,898)	OR	Situs	-	6.3.4
		108366	RES	(1,406,985)	UT	Situs	-	6.3.4
		108366	RES	(228,181)	WA	Situs	(228,181)	6.3.4
		108366	RES	(368,292)	WY-ALL	Situs	-	6.3.4
		108366	RES	(47,781)	WY-ALL	Situs	-	6.3.4
		108367	RES	(53,938)	CA	Situs	-	6.3.4
		108367	RES	(141,320)	ID	Situs	-	6.3.4
		108367	RES	(1,343,298)	OR	Situs	-	6.3.4
				<u>(20,107,825)</u>			<u>(2,420,576)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp  
Washington 2023 General Rate Case  
(cont.) End-of-Period Plant Reserves - Historical

PAGE 6.3.1

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	108367	RES	(3,204,362)	UT	Situs	-	6.3.4
	108367	RES	(329,046)	WA	Situs	(329,046)	6.3.4
	108367	RES	(601,306)	WY-ALL	Situs	-	6.3.4
	108367	RES	(121,840)	WY-ALL	Situs	-	6.3.4
	108368	RES	(64,380)	CA	Situs	-	6.3.4
	108368	RES	(263,016)	ID	Situs	-	6.3.4
	108368	RES	(2,077,926)	OR	Situs	-	6.3.4
	108368	RES	(2,820,578)	UT	Situs	-	6.3.4
	108368	RES	(748,935)	WA	Situs	(748,935)	6.3.4
	108368	RES	(851,273)	WY-ALL	Situs	-	6.3.4
	108368	RES	(112,245)	WY-ALL	Situs	-	6.3.4
	108369	RES	(110,549)	CA	Situs	-	6.3.4
	108369	RES	(405,336)	ID	Situs	-	6.3.4
	108369	RES	(2,714,137)	OR	Situs	-	6.3.4
	108369	RES	(3,504,035)	UT	Situs	-	6.3.5
	108369	RES	(708,262)	WA	Situs	(708,262)	6.3.5
	108369	RES	(693,145)	WY-ALL	Situs	-	6.3.5
	108369	RES	(246,868)	WY-ALL	Situs	-	6.3.5
	108370	RES	(919,687)	CA	Situs	-	6.3.5
	108370	RES	4,472,769	ID	Situs	-	6.3.5
	108370	RES	(3,469,477)	OR	Situs	-	6.3.5
	108370	RES	794,866	UT	Situs	-	6.3.5
	108370	RES	(325,711)	WA	Situs	(325,711)	6.3.5
	108370	RES	(302,362)	WY-ALL	Situs	-	6.3.5
	108370	RES	(45,856)	WY-ALL	Situs	-	6.3.5
	108371	RES	3,803	CA	Situs	-	6.3.5
	108371	RES	1,263	ID	Situs	-	6.3.5
	108371	RES	13,162	OR	Situs	-	6.3.5
	108371	RES	28,102	UT	Situs	-	6.3.5
	108371	RES	3,211	WA	Situs	3,211	6.3.5
	108371	RES	(2,272)	WY-ALL	Situs	-	6.3.5
	108371	RES	(900)	WY-ALL	Situs	-	6.3.5
	108373	RES	2,694	CA	Situs	-	6.3.5
	108373	RES	(3,731)	ID	Situs	-	6.3.5
	108373	RES	112,649	OR	Situs	-	6.3.5
	108373	RES	42,700	UT	Situs	-	6.3.5
	108373	RES	(20,923)	WA	Situs	(20,923)	6.3.5
	108373	RES	(37,734)	WY-ALL	Situs	-	6.3.5
	108373	RES	(2,360)	WY-ALL	Situs	-	6.3.5
	108DP	RES	(25,200)	CA	Situs	-	6.3.5
	108DP	RES	84,277	ID	Situs	-	6.3.5
	108DP	RES	(1,146,968)	OR	Situs	-	6.3.5
	108DP	RES	(403,436)	UT	Situs	-	6.3.5
	108DP	RES	(179,027)	WA	Situs	(179,027)	6.3.5
	108DP	RES	39,294	WY-ALL	Situs	-	6.3.5
	108DP	RES	(475,985)	WY-ALL	Situs	-	6.3.5
			<u>(21,340,077)</u>			<u>(2,308,693)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp  
Washington 2023 General Rate Case  
(cont. 2) End-of-Period Plant Reserves - Historical

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base (cont.):</b>							
	108GP	RES	(205,592)	CA	Situs	-	6.3.5
	108GP	RES	(61,108)	CAEE	0.000%	-	6.3.5
	108GP	RES	(1,850,857)	CAGE	0.000%	-	6.3.5
	108GP	RES	(9,792)	CAGW	22.163%	(2,170)	6.3.5
	108GP	RES	(104,395)	CN	6.743%	(7,039)	6.3.5
	108GP	RES	(1,274,492)	ID	Situs	-	6.3.5
	108GP	RES	(426,755)	JBG	22.163%	(94,582)	6.3.5
	108GP	RES	4,959,427	OR	Situs	-	6.3.5
	108GP	RES	(139,283)	SG	7.979%	(11,113)	6.3.5
	108GP	RES	(3,636,833)	SO	7.085%	(257,654)	6.3.5
	108GP	RES	(6,007,757)	UT	Situs	-	6.3.5
	108GP	RES	(319,551)	WA	Situs	(319,551)	6.3.5
	108GP	RES	(1,790,356)	WY-ALL	Situs	-	6.3.5
	108GP	RES	(225,884)	WY-ALL	Situs	-	6.3.5
	108HP	RES	(10,286,276)	SG-P	7.979%	(820,719)	6.3.5
	108HP	RES	(3,322,785)	SG-U	7.979%	(265,118)	6.3.5
	108HP	RES	(701,488)	OTHER	0.000%	-	6.3.5
	108OP	RES	(12,755,109)	CAGE	0.000%	-	6.3.5
	108OP	RES	(9,364,792)	CAGW	22.163%	(2,075,517)	6.3.5
	108OP	RES	(114)	SG	7.979%	(9)	6.3.5
	108OP	RES	(71,736,953)	SG-W	7.979%	(5,723,732)	6.3.5
	108OP	RES	(79)	OR	Situs	-	6.3.5
	108OP	RES	(9,943)	UT	Situs	-	6.3.5
	108SP	RES	(89,589,789)	CAGE	0.000%	-	6.3.5
	108SP	RES	(8,667,135)	CAGW	22.163%	(1,920,896)	6.3.5
	108SP	RES	(29,007,418)	JBG	22.163%	(6,428,909)	6.3.5
	108SP	RES	(2,661,546)	SG	7.979%	(212,359)	6.3.5
	108SP	RES	16,246	SG-P	7.979%	1,296	6.3.6
	108SP	RES	(1,040,623)	ID	Situs	-	6.3.6
	108SP	RES	(8,526,815)	UT	Situs	-	6.3.6
	108SP	RES	(2,834,420)	WY-ALL	Situs	-	6.3.6
	108SP	RES	(444,347)	WA	Situs	(444,347)	6.3.6
	108TP	RES	3,770	CAGW	22.163%	836	6.3.6
	108TP	RES	(38,124,799)	SG	7.979%	(3,041,893)	6.3.6
	111GP	RES	(80,890)	OR	Situs	-	6.3.6
	111GP	RES	(54,146)	SO	7.085%	(3,836)	6.3.6
	111GP	RES	(48,149)	WA	Situs	(48,149)	6.3.6
	111GP	RES	(29,623)	WY-ALL	Situs	-	6.3.6
	111HP	RES	(156,046)	SG-P	7.979%	(12,451)	6.3.6
	111IP	RES	(883)	CA	Situs	-	6.3.6
	111IP	RES	(911)	CAEE	0.000%	-	6.3.6
			<u>(300,518,289)</u>			<u>(21,687,912)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp  
Washington 2023 General Rate Case  
(cont. 3) End-of-Period Plant Reserves - Historical

PAGE 6.3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base (cont.):</b>							
	111IP	RES	(1,450,412)	CAGE	0.000%	-	6.3.6
	111IP	RES	(258,246)	CAGW	22.163%	(57,235)	6.3.6
	111IP	RES	(158,336)	JBG	22.163%	(35,092)	6.3.6
	111IP	RES	(4,191,297)	CN	6.743%	(282,618)	6.3.6
	111IP	RES	(10,193)	ID	Situs	-	6.3.6
	111IP	RES	(5,401)	OR	Situs	-	6.3.6
	111IP	RES	(3,574,589)	SG	7.979%	(285,209)	6.3.6
	111IP	RES	(1,348,591)	SG-P	7.979%	(107,601)	6.3.6
	111IP	RES	(168,335)	SG-U	7.979%	(13,431)	6.3.6
	111IP	RES	(9,859,163)	SO	7.085%	(698,480)	6.3.6
	111IP	RES	(16,730)	UT	Situs	-	6.3.6
	111IP	RES	(1,574)	WA	Situs	(1,574)	6.3.6
	111IP	RES	(56,138)	WY-ALL	Situs	-	6.3.6
	111OP	RES	(16,897)	OR	Situs	-	6.3.6
			<u>(21,115,903)</u>			<u>(1,481,241)</u>	
<b>Adjustment Summary:</b>							
			(20,107,825)	Various		(2,420,576)	6.3
			(21,340,077)	Various		(2,308,693)	6.3.1
			(300,518,289)	Various		(21,687,912)	6.3.2
			<u>(21,115,903)</u>	Various		<u>(1,481,241)</u>	6.3.3
	Total Adjustment		<u>(363,082,094)</u>			<u>(27,898,421)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) End-of-Period Plant Reserves - Historical**

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
108360CA	108360	CA	(800,364)	(793,128)	7,236	Ref. 6.3
108360IDU	108360	ID	(529,588)	(509,155)	20,434	Ref. 6.3
108360OR	108360	OR	(2,448,171)	(2,449,365)	(1,194)	Ref. 6.3
108360UT	108360	UT	(3,304,315)	(3,257,229)	47,086	Ref. 6.3
108360WA	108360	WA	(203,994)	(207,402)	(3,409)	Ref. 6.3
108360WYP	108360	WY-ALL	(1,548,461)	(1,544,518)	3,942	Ref. 6.3
108360WYU	108360	WY-ALL	(1,330,935)	(1,057,449)	273,486	Ref. 6.3
108361CA	108361	CA	(1,678,651)	(1,703,239)	(24,588)	Ref. 6.3
108361IDU	108361	ID	(912,385)	(958,348)	(45,963)	Ref. 6.3
108361OR	108361	OR	(9,181,322)	(9,336,169)	(154,847)	Ref. 6.3
108361UT	108361	UT	(15,800,676)	(16,151,442)	(350,766)	Ref. 6.3
108361WA	108361	WA	(1,431,821)	(1,501,709)	(69,888)	Ref. 6.3
108361WYP	108361	WY-ALL	(4,198,638)	(4,321,803)	(123,165)	Ref. 6.3
108361WYU	108361	WY-ALL	(859,133)	(908,145)	(49,011)	Ref. 6.3
108362CA	108362	CA	(11,097,375)	(11,142,362)	(44,987)	Ref. 6.3
108362IDU	108362	ID	(12,432,822)	(12,698,915)	(266,093)	Ref. 6.3
108362OR	108362	OR	(102,375,210)	(103,050,072)	(674,862)	Ref. 6.3
108362UT	108362	UT	(157,312,620)	(158,716,592)	(1,403,972)	Ref. 6.3
108362WA	108362	WA	(27,911,109)	(28,464,610)	(553,501)	Ref. 6.3
108362WYP	108362	WY-ALL	(45,221,471)	(45,690,510)	(469,039)	Ref. 6.3
108362WYU	108362	WY-ALL	(4,230,125)	(4,385,692)	(155,566)	Ref. 6.3
108364CA	108364	CA	(43,892,728)	(44,251,323)	(358,596)	Ref. 6.3
108364IDU	108364	ID	(49,485,525)	(50,128,483)	(642,958)	Ref. 6.3
108364OR	108364	OR	(258,997,750)	(262,041,086)	(3,043,336)	Ref. 6.3
108364UT	108364	UT	(170,151,837)	(172,282,548)	(2,130,712)	Ref. 6.3
108364WA	108364	WA	(77,126,825)	(78,208,039)	(1,081,214)	Ref. 6.3
108364WYP	108364	WY-ALL	(73,389,109)	(74,938,964)	(1,549,855)	Ref. 6.3
108364WYU	108364	WY-ALL	(16,208,402)	(16,466,696)	(258,295)	Ref. 6.3
108365CA	108365	CA	(22,685,857)	(22,495,613)	190,244	Ref. 6.3
108365IDU	108365	ID	(17,097,710)	(17,135,419)	(37,709)	Ref. 6.3
108365OR	108365	OR	(139,901,830)	(140,755,877)	(854,047)	Ref. 6.3
108365UT	108365	UT	(86,733,615)	(87,580,846)	(847,231)	Ref. 6.3
108365WA	108365	WA	(37,936,697)	(38,421,081)	(484,384)	Ref. 6.3
108365WYP	108365	WY-ALL	(44,338,339)	(44,888,953)	(550,614)	Ref. 6.3
108365WYU	108365	WY-ALL	(5,978,234)	(6,031,630)	(53,396)	Ref. 6.3
108366CA	108366	CA	(13,240,901)	(13,285,903)	(45,001)	Ref. 6.3
108366IDU	108366	ID	(4,796,669)	(4,880,029)	(83,360)	Ref. 6.3
108366OR	108366	OR	(49,601,594)	(50,250,492)	(648,898)	Ref. 6.3
108366UT	108366	UT	(89,392,108)	(90,799,093)	(1,406,985)	Ref. 6.3
108366WA	108366	WA	(11,310,929)	(11,539,110)	(228,181)	Ref. 6.3
108366WYP	108366	WY-ALL	(11,425,047)	(11,793,340)	(368,292)	Ref. 6.3
108366WYU	108366	WY-ALL	(3,122,508)	(3,170,289)	(47,781)	Ref. 6.3
108367CA	108367	CA	(13,763,137)	(13,817,075)	(53,938)	Ref. 6.3
108367IDU	108367	ID	(13,285,611)	(13,426,931)	(141,320)	Ref. 6.3
108367OR	108367	OR	(97,939,268)	(99,282,566)	(1,343,298)	Ref. 6.3
108367UT	108367	UT	(209,320,631)	(212,524,993)	(3,204,362)	Ref. 6.3.1
108367WA	108367	WA	(13,887,512)	(14,216,558)	(329,046)	Ref. 6.3.1
108367WYP	108367	WY-ALL	(25,311,413)	(25,912,720)	(601,306)	Ref. 6.3.1
108367WYU	108367	WY-ALL	(14,340,471)	(14,462,311)	(121,840)	Ref. 6.3.1
108368CA	108368	CA	(30,790,790)	(30,855,170)	(64,380)	Ref. 6.3.1
108368IDU	108368	ID	(34,731,540)	(34,994,556)	(263,016)	Ref. 6.3.1
108368OR	108368	OR	(255,699,667)	(257,777,593)	(2,077,926)	Ref. 6.3.1
108368UT	108368	UT	(170,823,872)	(173,644,450)	(2,820,578)	Ref. 6.3.1
108368WA	108368	WA	(65,900,797)	(66,649,731)	(748,935)	Ref. 6.3.1
108368WYP	108368	WY-ALL	(49,203,792)	(50,055,065)	(851,273)	Ref. 6.3.1
108368WYU	108368	WY-ALL	(7,797,965)	(7,910,210)	(112,245)	Ref. 6.3.1
108369CA	108369	CA	(13,593,164)	(13,703,714)	(110,549)	Ref. 6.3.1

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) End-of-Period Plant Reserves - Historical**

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
108369IDU	108369	ID	(19,391,588)	(19,796,924)	(405,336)	Ref. 6.3.1
108369OR	108369	OR	(148,377,982)	(151,092,119)	(2,714,137)	Ref. 6.3.1
108369UT	108369	UT	(120,121,559)	(123,625,594)	(3,504,035)	Ref. 6.3.1
108369WA	108369	WA	(33,665,109)	(34,373,371)	(708,262)	Ref. 6.3.1
108369WYP	108369	WY-ALL	(28,439,318)	(29,132,463)	(693,145)	Ref. 6.3.1
108369WYU	108369	WY-ALL	(7,208,356)	(7,455,224)	(246,868)	Ref. 6.3.1
108370CA	108370	CA	(1,186,530)	(2,106,217)	(919,687)	Ref. 6.3.1
108370IDU	108370	ID	(9,182,724)	(4,709,955)	4,472,769	Ref. 6.3.1
108370OR	108370	OR	(24,139,291)	(27,608,768)	(3,469,477)	Ref. 6.3.1
108370UT	108370	UT	(56,453,212)	(55,658,345)	794,866	Ref. 6.3.1
108370WA	108370	WA	(8,328,629)	(8,654,340)	(325,711)	Ref. 6.3.1
108370WYP	108370	WY-ALL	(8,270,944)	(8,573,306)	(302,362)	Ref. 6.3.1
108370WYU	108370	WY-ALL	(1,683,406)	(1,729,261)	(45,856)	Ref. 6.3.1
108371CA	108371	CA	(260,510)	(256,707)	3,803	Ref. 6.3.1
108371IDU	108371	ID	(129,361)	(128,098)	1,263	Ref. 6.3.1
108371OR	108371	OR	(2,139,718)	(2,126,555)	13,162	Ref. 6.3.1
108371UT	108371	UT	(3,377,044)	(3,348,942)	28,102	Ref. 6.3.1
108371WA	108371	WA	(428,138)	(424,927)	3,211	Ref. 6.3.1
108371WYP	108371	WY-ALL	(824,508)	(826,781)	(2,272)	Ref. 6.3.1
108371WYU	108371	WY-ALL	(140,601)	(141,501)	(900)	Ref. 6.3.1
108373CA	108373	CA	(407,024)	(404,330)	2,694	Ref. 6.3.1
108373IDU	108373	ID	(475,949)	(479,680)	(3,731)	Ref. 6.3.1
108373OR	108373	OR	(12,670,353)	(12,557,704)	112,649	Ref. 6.3.1
108373UT	108373	UT	(13,487,862)	(13,445,162)	42,700	Ref. 6.3.1
108373WA	108373	WA	(1,786,574)	(1,807,497)	(20,923)	Ref. 6.3.1
108373WYP	108373	WY-ALL	(4,039,038)	(4,076,772)	(37,734)	Ref. 6.3.1
108373WYU	108373	WY-ALL	(1,279,024)	(1,281,384)	(2,360)	Ref. 6.3.1
108DPCA	108DP	CA	398,554	373,354	(25,200)	Ref. 6.3.1
108DPIDU	108DP	ID	602,467	686,744	84,277	Ref. 6.3.1
108DPOR	108DP	OR	1,943,894	796,926	(1,146,968)	Ref. 6.3.1
108DPUT	108DP	UT	2,103,023	1,699,587	(403,436)	Ref. 6.3.1
108DPWA	108DP	WA	481,029	302,002	(179,027)	Ref. 6.3.1
108DPWYP	108DP	WY-ALL	(39,294)	-	39,294	Ref. 6.3.1
108DPWYU	108DP	WY-ALL	858,484	382,499	(475,985)	Ref. 6.3.1
108GPCA	108GP	CA	(7,076,057)	(7,281,649)	(205,592)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,602,886)	(1,663,994)	(61,108)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(42,125,301)	(43,976,158)	(1,850,857)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(1,740,121)	(1,749,913)	(9,792)	Ref. 6.3.2
108GPCN	108GP	CN	(7,059,290)	(7,163,685)	(104,395)	Ref. 6.3.2
108GPIDU	108GP	ID	(21,069,419)	(22,343,911)	(1,274,492)	Ref. 6.3.2
108GPJBG	108GP	JBG	(7,394,389)	(7,821,145)	(426,755)	Ref. 6.3.2
108GPOR	108GP	OR	(92,322,132)	(87,362,705)	4,959,427	Ref. 6.3.2
108GPSG	108GP	SG	(80,834,138)	(80,973,421)	(139,283)	Ref. 6.3.2
108GPSO	108GP	SO	(118,307,031)	(121,943,863)	(3,636,833)	Ref. 6.3.2
108GPUT	108GP	UT	(97,994,710)	(104,002,467)	(6,007,757)	Ref. 6.3.2
108GPWA	108GP	WA	(25,297,524)	(25,617,076)	(319,551)	Ref. 6.3.2
108GPWYP	108GP	WY-ALL	(28,880,657)	(30,671,013)	(1,790,356)	Ref. 6.3.2
108GPWYU	108GP	WY-ALL	(6,990,626)	(7,216,511)	(225,884)	Ref. 6.3.2
108HPSG-P	108HP	SG-P	(413,250,604)	(423,536,880)	(10,286,276)	Ref. 6.3.2
108HPSG-U	108HP	SG-U	(97,872,768)	(101,195,553)	(3,322,785)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	1,402,976	701,488	(701,488)	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(303,842,082)	(316,597,191)	(12,755,109)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(243,669,656)	(253,034,447)	(9,364,792)	Ref. 6.3.2
108OPSG	108OP	SG	(147,818)	(147,932)	(114)	Ref. 6.3.2
108OPSG-W	108OP	SG-W	329,718,832	257,981,880	(71,736,953)	Ref. 6.3.2
108OPOR	108OP	OR	(73)	(152)	(79)	Ref. 6.3.2
108OPUT	108OP	UT	(14,593)	(24,537)	(9,943)	Ref. 6.3.2



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) End-of-Period Plant Reserves - Historical**

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
108SPCAGE	108SP	CAGE	(2,591,632,031)	(2,681,221,819)	(89,589,789)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(148,538,590)	(157,205,724)	(8,667,135)	Ref. 6.3.2
108SPJBG	108SP	JBG	(701,446,060)	(730,453,478)	(29,007,418)	Ref. 6.3.2
108SPSG	108SP	SG	(82,824,097)	(85,485,643)	(2,661,546)	Ref. 6.3.2
108SPSG-P	108SP	SG-P	(16,246)	-	16,246	Ref. 6.3.2
108SPIDU	108SP	ID	866,201	(174,422)	(1,040,623)	Ref. 6.3.2
108SPUT	108SP	UT	(17,053,629)	(25,580,444)	(8,526,815)	Ref. 6.3.2
108SPWYP	108SP	WY-ALL	(2,834,420)	(5,668,840)	(2,834,420)	Ref. 6.3.2
108SPWA	108SP	WA	(888,695)	(1,333,042)	(444,347)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(766,757)	(762,986)	3,770	Ref. 6.3.2
108TPSG	108TP	SG	(2,049,040,560)	(2,087,165,359)	(38,124,799)	Ref. 6.3.2
111GPCA	111GP	CA	(505,860)	(505,860)	-	Ref. 6.3.2
111GPIDU	111GP	ID	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,838,392)	(4,919,282)	(80,890)	Ref. 6.3.2
111GPSO	111GP	SO	(1,229,003)	(1,283,149)	(54,146)	Ref. 6.3.2
111GPUT	111GP	UT	(33,127)	(33,127)	-	Ref. 6.3.2
111GPWA	111GP	WA	(1,903,631)	(1,951,780)	(48,149)	Ref. 6.3.2
111GPWYP	111GP	WY-ALL	(4,481,583)	(4,511,206)	(29,623)	Ref. 6.3.2
111HPSG-P	111HP	SG-P	(3,295,121)	(3,451,167)	(156,046)	Ref. 6.3.2
111IPCA	111IP	CA	(7,085)	(7,968)	(883)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(2,808)	(3,719)	(911)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(29,279,147)	(30,729,560)	(1,450,412)	Ref. 6.3.3
111IPCAGW	111IP	CAGW	(20,833,262)	(21,091,508)	(258,246)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,938,619)	(2,096,955)	(158,336)	Ref. 6.3.3
111IPCN	111IP	CN	(166,028,842)	(170,220,139)	(4,191,297)	Ref. 6.3.3
111IPIDU	111IP	ID	(987,932)	(998,124)	(10,193)	Ref. 6.3.3
111IPOR	111IP	OR	(134,849)	(140,249)	(5,401)	Ref. 6.3.3
111IPSG	111IP	SG	(56,498,056)	(60,072,645)	(3,574,589)	Ref. 6.3.3
111IPSG-P	111IP	SG-P	(115,893,288)	(117,241,879)	(1,348,591)	Ref. 6.3.3
111IPSG-U	111IP	SG-U	(6,320,812)	(6,489,147)	(168,335)	Ref. 6.3.3
111IPSO	111IP	SO	(326,477,412)	(336,336,575)	(9,859,163)	Ref. 6.3.3
111IPUT	111IP	UT	31,969,364	31,952,633	(16,730)	Ref. 6.3.3
111IPWA	111IP	WA	(12,266)	(13,840)	(1,574)	Ref. 6.3.3
111IPWYP	111IP	WY-ALL	(430,648)	(486,786)	(56,138)	Ref. 6.3.3
111OPOR	111OP	OR	(15,601)	(32,498)	(16,897)	Ref. 6.3.3
			<u>(10,719,615,925)</u>	<u>(11,082,698,019)</u>	<u>(363,082,094)</u>	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Costs - Year 1**

PAGE 6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Annual Incremental Decomm.	407	RES	2,344,847	WA	Situs	2,344,847	6.4.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.4.2
Reclamation Costs	501	RES	2,233,092	WA	Situs	2,233,092	6.4.3
<b>Adjustment to Rate Base</b>							
Accum. Reg Liab. - Incr. Decomm.	254	PRO	(6,873,922)	WA	Situs	(6,873,922)	6.4.1
Accum. Reg Liab. - Other Closure	254	PRO	(3,389,339)	WA	Situs	(3,389,339)	6.4.2
Accum. Reg Liab. - Reclamation	254	PRO	(6,215,362)	WA	Situs	(6,215,362)	6.4.3
<b>Adjustment to Tax:</b>							
Sch M - Incr. Decom.	SCHMAT	RES	2,344,847	WA	Situs	2,344,847	6.4.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.4.1
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.4.1
Sch M - Other Closure	SCHMAT	RES	-	WA	Situs	-	6.4.2
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.4.2
ADIT Bal. - Other Closure	190	PRO	833,326	WA	Situs	833,326	6.4.2
Sch M - Reclamation Costs	SCHMAT	RES	(316,316)	WA	Situs	(316,316)	6.4.3
DIT Exp. - Reclamation	41110	PRO	77,772	WA	Situs	77,772	6.4.3
ADIT Bal - Reclamation	190	PRO	1,528,150	WA	Situs	1,528,150	6.4.3

**Description of Adjustment:**

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger Mine reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense. The annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on an average-of-monthly-averages basis for the year ending December 2024. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Costs - Year 1  
Incremental Decommissioning Costs

	Decomm Costs	Total Company Annual Amount	Approved Washington Allocation
<b>Total</b>	<b>108,672,464</b>	<b>10,867,247</b>	<b>2,344,847</b>

Ref 6.4.4 - Exh. No. SLC-6C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,333,042)
Pro Forma Amount (below)	2,344,847	(8,206,964) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(6,873,922)</u>

Ref 6.4

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552
Jan-24	195,404	195,404	(48,043)	(7,229,944)	1,777,596
Feb-24	195,404	195,404	(48,043)	(7,425,348)	1,825,639
Mar-24	195,404	195,404	(48,043)	(7,620,752)	1,873,682
Apr-24	195,404	195,404	(48,043)	(7,816,156)	1,921,725
May-24	195,404	195,404	(48,043)	(8,011,560)	1,969,768
Jun-24	195,404	195,404	(48,043)	(8,206,964)	2,017,811
Jul-24	195,404	195,404	(48,043)	(8,402,368)	2,065,855
Aug-24	195,404	195,404	(48,043)	(8,597,772)	2,113,898
Sep-24	195,404	195,404	(48,043)	(8,793,176)	2,161,941
Oct-24	195,404	195,404	(48,043)	(8,988,580)	2,209,984
Nov-24	195,404	195,404	(48,043)	(9,183,983)	2,258,027
Dec-24	195,404	195,404	(48,043)	(9,379,387)	2,306,071

<b>Annual Total</b>	<b>2,344,847</b>	<b>2,344,847</b>	<b>(576,518)</b>
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Ref 6.4                      Ref 6.4

<b>AMA</b>	<b>(8,206,964)</b>	<b>2,017,811</b>
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Ref 6.4

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Costs - Year 1  
Other Closure Costs

	Other Closure Costs	Total Company Annual Amount	Approved Washington Allocation
<b>Total</b>	<b>62,831,889</b>	<b>6,283,189</b>	<b>1,355,736</b>

Ref 6.4.4 - Exh. No. SLC-6C

	Amortization	Reg. Liability Balance
Base Period Amount	-	(1,355,736)
Pro Forma Amount (below)	1,355,736	(4,745,075) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(3,389,339)</u>

Ref 6.4

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988
Jan-24	112,978	112,978	(27,777)	(4,180,185)	1,027,765
Feb-24	112,978	112,978	(27,777)	(4,293,163)	1,055,543
Mar-24	112,978	112,978	(27,777)	(4,406,141)	1,083,320
Apr-24	112,978	112,978	(27,777)	(4,519,119)	1,111,098
May-24	112,978	112,978	(27,777)	(4,632,097)	1,138,875
Jun-24	112,978	112,978	(27,777)	(4,745,075)	1,166,653
Jul-24	112,978	112,978	(27,777)	(4,858,053)	1,194,430
Aug-24	112,978	112,978	(27,777)	(4,971,031)	1,222,208
Sep-24	112,978	112,978	(27,777)	(5,084,009)	1,249,985
Oct-24	112,978	112,978	(27,777)	(5,196,987)	1,277,762
Nov-24	112,978	112,978	(27,777)	(5,309,965)	1,305,540
Dec-24	112,978	112,978	(27,777)	(5,422,943)	1,333,317

<b>Annual Total</b>	<b>1,355,736</b>	<b>1,355,736</b>	<b>(333,329)</b>
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<b>AMA</b>	<b>(4,745,075)</b>	<b>1,166,653</b>
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	SCHMAT	41110	ADIT
Base Period Tax Amounts - 705.425	1,355,736	(333,329)	333,327
December 2024 Proforma Tax Amounts	1,355,736	(333,329)	1,166,653
Adjustment:	-	-	833,326
	<b>Ref 6.4</b>	<b>Ref 6.4</b>	<b>Ref 6.4</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Costs - Year 1**  
**Bridger Mine Reclamation Costs**

PAGE 6.4.3

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4 - Exh. No. SLC-6C

**Proposed Washington Allocation Annual Amount 2,233,092 Ref 6.4.4 - Exh. No. SLC-6C**

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(2,549,408)
Pro Forma Amount (below)	2,233,092	(8,764,770) <i>below</i>
Adjustment:	<b>2,233,092</b>	<b>(6,215,362)</b>
		Ref 6.4

	<b>501</b>	<b>SCHMAT</b>	<b>41110</b>	<b>254</b>	<b>190</b>
	<b>Mthly Accum.</b>	<b>Tax</b>	<b>Def Inc Tax Exp</b>	<b>Reg. Liab.</b>	<b>ADIT</b>
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	186,091	186,091	(45,753)	(7,834,315)	1,926,192
Feb-24	186,091	186,091	(45,753)	(8,020,406)	1,971,945
Mar-24	186,091	186,091	(45,753)	(8,206,497)	2,017,699
Apr-24	186,091	186,091	(45,753)	(8,392,588)	2,063,452
May-24	186,091	186,091	(45,753)	(8,578,679)	2,109,205
Jun-24	186,091	186,091	(45,753)	(8,764,770)	2,154,959
Jul-24	186,091	186,091	(45,753)	(8,950,861)	2,200,712
Aug-24	186,091	186,091	(45,753)	(9,136,952)	2,246,466
Sep-24	186,091	186,091	(45,753)	(9,323,043)	2,292,219
Oct-24	186,091	186,091	(45,753)	(9,509,134)	2,337,973
Nov-24	186,091	186,091	(45,753)	(9,695,225)	2,383,726
Dec-24	186,091	186,091	(45,753)	(9,881,316)	2,429,480

<b>Annual Total</b>	<b>2,233,092</b>	<b>2,233,092</b>	<b>(549,041)</b>
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	<b>AMA</b>	<b>(8,764,770)</b>	<b>2,154,959</b>
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Test Period Tax Amounts - 705.425	2,549,408	(626,813)	626,809
December 2024 Proforma Tax Amounts	2,233,092	(549,041)	2,154,959
Adjustment:	(316,316)	77,772	1,528,150
	<b>Ref 6.4</b>	<b>Ref 6.4</b>	<b>Ref 6.4</b>

## Tab 7 - Tax (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
TOTAL

	7.1	7.2	7.3	7.4	7.4.1	7.5
	Interest True-Up -	Property Tax Expense	Production Tax Credit -	PowerTax ADIT	(cont.) PowerTax	Permanent
	Year 1	- Year 1	Year 1	Adjustment - Year	ADIT Adjustment -	Schedule M
	Total Normalized			1	Year 1	Adjustment - Year
						1
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	2,350,183	-	843,809	-	-	-
23 Income Taxes: Federal	(6,322,845)	498,226	(177,200)	(6,025,906)	(771,361)	167,699
24 State	-	-	-	-	-	302,036
25 Deferred Income Taxes	5,272,578	-	-	(3,106,155)	(196,341)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,299,916	498,226	666,609	(6,025,906)	(3,877,516)	(28,641)
29						
30 Operating Rev For Return:	(1,299,916)	(498,226)	(666,609)	6,025,906	3,877,516	28,641
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(17,626,246)	-	-	(33,477,788)	687,133	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	53,324,397	-	-	-	-	-
54						
55 Total Deductions:	35,698,151	-	-	(33,477,788)	687,133	-
56						
57 Total Rate Base:	35,698,151	-	-	(33,477,788)	687,133	-
58						
59						
60 Estimated ROE impact	-0.560%	-0.084%	-0.113%	1.022%	1.022%	-0.002%
61 Estimated Price Change	5,337,682	662,693	886,660	(8,015,092)	(8,541,709)	31,365
62						401,739
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,350,183)	-	(843,809)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(2,372,504)	(2,372,504)	-	-	-	-
70 Schedule "M" Additions	5,421,811	-	-	5,915,216	(492,004)	(1,400)
71 Schedule "M" Deductions	6,950,739	-	-	9,588,362	(1,290,572)	(1,347,051)
72 Income Before Tax	(1,506,606)	2,372,504	(843,809)	-	(3,673,146)	798,567
73						1,345,651
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,506,606)	2,372,504	(843,809)	-	(3,673,146)	798,567
77						1,345,651
78 Federal Income Tax - Calculated	(316,387)	498,226	(177,200)	-	(771,361)	167,699
79 Adjustments to Calculated Tax:						282,587
80 Wyoming Wind Tax Credit	(6,006,457)	-	-	(6,025,906)	-	-
81 Federal Income Taxes	(6,322,845)	498,226	(177,200)	(6,025,906)	(771,361)	167,699
						302,036

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
TOTAL

	7.6	7.7	7.8	7.9	7.10
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment - Year 1	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,290,521	-	(16,672)	232,525
23 Income Taxes: Federal	-	(271,009)	-	3,501	(48,830)
24 State	-	-	-	-	-
25 Deferred Income Taxes	123,664	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	123,664	1,019,512	8,451,410	(13,171)	183,695
29					
30 Operating Rev For Return:	(123,664)	(1,019,512)	(8,451,410)	13,171	(183,695)
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	28,172,848	-	(13,008,440)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	53,324,397	-	-
54					
55 Total Deductions:	28,172,848	-	40,315,957	-	-
56					
57 Total Rate Base:	28,172,848	-	40,315,957	-	-
58					
59					
60 Estimated ROE impact	-0.296%	-0.173%	-1.774%	0.002%	-0.031%
61 Estimated Price Change	3,012,424	1,356,058	15,316,728	(17,519)	244,333
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	16,672	(232,525)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	16,672	(232,525)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	16,672	(232,525)
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	3,501	(48,830)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	3,501	(48,830)



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
RESTATING

	7.1	7.2	7.3	7.4	7.4.1	7.5
	Interest True-Up - Year 1	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	1,290,521	-	-	-	-	-
23 Income Taxes: Federal	11,946,933	1,050,505	-	10,953,810	213,627	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(250,112)	-	-	-	(250,112)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	12,987,341	1,050,505	-	10,953,810	(36,485)	-
29						
30 Operating Rev For Return:	(12,987,341)	(1,050,505)	-	(10,953,810)	36,485	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(8,278,958)	-	-	-	396,455	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	35,285,349	-	-	-	-	-
54						
55 Total Deductions:	27,006,391	-	-	-	396,455	-
56						
57 Total Rate Base:	27,006,391	-	-	-	396,455	-
58						
59						
60 Estimated ROE impact	-2.416%	-0.178%	0.000%	-1.857%	0.000%	0.002%
61 Estimated Price Change	20,004,558	1,397,282	-	14,569,725	(8,453)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,290,521)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(5,002,404)	(5,002,404)	-	-	-	-
70 Schedule "M" Additions	(306,029)	-	-	-	(306,029)	-
71 Schedule "M" Deductions	(1,323,299)	-	-	-	(1,323,299)	-
72 Income Before Tax	4,729,154	5,002,404	-	-	1,017,271	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,729,154	5,002,404	-	-	1,017,271	-
77						
78 Federal Income Tax - Calculated	993,122	1,050,505	-	-	213,627	-
79 Adjustments to Calculated Tax:						
80 Wyoming Wind Tax Credit	10,953,810	-	-	10,953,810	-	-
81 Federal Income Taxes	11,946,933	1,050,505	-	10,953,810	213,627	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
RESTATING

	7.6	7.7	7.8	7.9	7.10
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment - Year 1	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,290,521	-	-	-
23 Income Taxes: Federal	-	(271,009)	-	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	1,019,512	-	-	-
29					
30 Operating Rev For Return:	-	(1,019,512)	-	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	(8,675,413)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	35,285,349	-	-
54					
55 Total Deductions:	-	-	26,609,936	-	-
56					
57 Total Rate Base:	-	-	26,609,936	-	-
58					
59					
60 Estimated ROE impact	0.000%	-0.173%	-0.260%	0.000%	0.000%
61 Estimated Price Change	-	1,356,058	2,689,946	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	-	-
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	-	-
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
PRO FORMA

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True-Up - Year 1	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,059,662	-	843,809	-	-	-	-
23 Income Taxes: Federal	(18,269,777)	(552,279)	(177,200)	(16,979,716)	(771,361)	(45,928)	302,036
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,522,691	-	-	-	(3,106,155)	53,772	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(11,687,425)	(552,279)	666,609	(16,979,716)	(3,877,516)	7,844	302,036
29							
30 Operating Rev For Return:	11,687,425	552,279	(666,609)	16,979,716	3,877,516	(7,844)	(302,036)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(9,347,288)	-	-	-	(33,477,788)	290,678	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	18,039,048	-	-	-	-	-	-
54							
55 Total Deductions:	8,691,760	-	-	-	(33,477,788)	290,678	-
56							
57 Total Rate Base:	8,691,760	-	-	-	(33,477,788)	290,678	-
58							
59							
60 Estimated ROE impact	2.153%	0.109%	-0.132%	3.355%	1.338%	-0.006%	-0.060%
61 Estimated Price Change	(14,666,877)	(734,589)	886,660	(22,584,816)	(8,541,709)	39,818	401,739
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,059,662)	-	(843,809)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,629,900	2,629,900	-	-	-	-	-
70 Schedule "M" Additions	5,727,840	-	-	-	5,915,216	(185,976)	(1,400)
71 Schedule "M" Deductions	8,274,038	-	-	-	9,588,362	32,727	(1,347,051)
72 Income Before Tax	(6,235,760)	(2,629,900)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,235,760)	(2,629,900)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
77							
78 Federal Income Tax - Calculated	(1,309,510)	(552,279)	(177,200)	-	(771,361)	(45,928)	282,587
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(16,960,268)	-	-	(16,979,716)	-	-	19,449
81 Federal Income Taxes	(18,269,777)	(552,279)	(177,200)	(16,979,716)	(771,361)	(45,928)	302,036

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
PRO FORMA

	7.6	7.7	7.8	7.9	7.10
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment - Year 1	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	(16,672)	232,525
23 Income Taxes: Federal	-	-	-	3,501	(48,830)
24 State	-	-	-	-	-
25 Deferred Income Taxes	123,664	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	123,664	-	8,451,410	(13,171)	183,695
29					
30 Operating Rev For Return:	(123,664)	-	(8,451,410)	13,171	(183,695)
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	28,172,848	-	(4,333,027)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	18,039,048	-	-
54					
55 Total Deductions:	28,172,848	-	13,706,021	-	-
56					
57 Total Rate Base:	28,172,848	-	13,706,021	-	-
58					
59					
60 Estimated ROE impact	-0.454%	0.000%	-1.859%	0.003%	-0.036%
61 Estimated Price Change	3,012,424	-	12,626,783	(17,519)	244,333
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	16,672	(232,525)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	16,672	(232,525)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	16,672	(232,525)
77					
78 Federal Income Tax - Calculated	-	-	-	3,501	(48,830)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	-	-	3,501	(48,830)

**PacifiCorp  
Washington 2023 General Rate Case  
Interest True-Up - Year 1**

PAGE 7.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Restating	427	RES	(5,002,404)	WA	Situs	(5,002,404)	Below
Other Interest Expense - Pro forma	427	PRO	<u>2,629,900</u>	WA	Situs	<u>2,629,900</u>	Below
			<u>(2,372,504)</u>			<u>(2,372,504)</u>	2.19
<b>Adjustment Detail:</b>							
Restating:							
Jurisdiction Specific Adjusted Rate Base						987,258,976	1.0
Weighted Cost of Debt:						<u>2.324%</u>	2.1
Trued-up Interest Expense						<u>22,943,346</u>	1.0
Unadjusted Interest Expense						<u>27,945,750</u>	2.20
Restating Interest True-up Adjustment						<u>(5,002,404)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						1,100,424,347	2.2
Weighted Cost of Debt:						<u>2.324%</u>	2.1
Trued-up Interest Expense						<u>25,573,246</u>	2.20
Restated Interest Expense						<u>22,943,346</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>2,629,900</u>	1.0

**Description of Adjustment**

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize interest expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

**PacifiCorp  
Washington 2023 General Rate Case  
Property Tax Expense - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Taxes Other Than Income	408	PRO	11,910,495	GPS	7.085%	843,809	7.2.1

**Description of Adjustment:**

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from pro forma capital additions.

**PacifiCorp  
Washington 2023 General Rate Case  
Property Tax Expense - Year 1  
Adjustment Summary**

<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Total</b>	<b>Ref</b>
408.15	579000	1000	168,331,505	
<b>Total Accrued Property Tax - 12 Months End. June 2022</b>			<u>168,331,505</u>	
Full Year 2024 Projection			180,242,000	
Less: Actual expense through 6/30/2022			<u>(168,331,505)</u>	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>11,910,495</u></u>	<b>Ref. 7.2</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Production Tax Credit - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove from Test Period:							
FED Production Tax Credit	40910	RES	137,286,826	SG	7.979%	10,953,810	7.3.1
Add in CY 2024 Forecast:							
FED Production Tax Credit	40910	PRO	(212,811,005)	SG	7.979%	(16,979,716)	7.3.1

**Description of Adjustment:**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in the pro forma net power cost study.



PacifiCorp  
Washington 2023 General Rate Case  
Production Tax Credit - Year 1

Pro Forma Period - December 2024									
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income		Federal Income		Ref 7.3
					Tax Credit, before Bonus Credit	Bonus Credit if applicable	Tax Credit, with Bonus Credit	Bonus Credit	
<b>Wind/Geothermal</b>									
Glenrock KWh [a]	318,203,582	9/24/2019	292,747,295	0.029	8,489,671,569		8,489,672		
Glenrock III KWh [a]	120,288,420	11/24/2019	98,636,505	0.029	2,860,458,637		2,860,459		
Goodnoe KWh	250,000,411	12/20/2019	250,000,411	0.029	7,250,011,923		7,250,012		
High Plains Wind	334,797,691	12/19/2019	334,797,691	0.029	9,709,133,051		9,709,133		
Leaning Juniper 1 KWh	271,805,550	9/13/2019	271,805,550	0.029	7,882,360,944		7,882,361		
Marengo KWh	442,552,553	1/27/2020	442,552,553	0.029	12,834,024,029		12,834,024		
Marengo II KWh	208,020,772	2/25/2020	208,020,772	0.029	6,032,602,401		6,032,602		
McFadden Ridge	99,903,588	11/17/2019	99,903,588	0.029	2,897,204,049		2,897,204		
Rolling Hills KWh [a]	288,655,510	10/17/2019	219,378,187	0.029	6,361,967,435		6,361,967		
Seven Mile KWh	390,541,400	9/9/2019	390,541,400	0.029	11,325,700,611		11,325,701		
Seven Mile II KWh	81,404,233	9/9/2019	81,404,233	0.029	2,360,722,754		2,360,723		
Dunlap I Wind KWh	429,634,248	9/7/2020	429,634,248	0.029	12,459,393,193		12,459,393		
Footo Creek I Wind	154,925,005	3/24/2021	154,925,005	0.029	4,492,825,142		4,492,825		
Pyor Mountain Wind [b]	820,286,199	VARIOUS	820,286,199	0.029	23,788,299,777		23,788,300		
Cedar Springs Wind II	674,151,211	12/4/2020	674,151,211	0.029	19,550,385,117		19,550,385		
Ekola Flats Wind [b]	776,440,773	VARIOUS	776,440,773	0.029	22,516,782,430		22,516,782		
TB Flats Wind [b]	767,933,141	VARIOUS	767,933,141	0.029	22,270,061,078		22,270,061		
TB Flats Wind II [b]	809,064,844	VARIOUS	809,064,844	0.029	23,462,880,469		23,462,880		
Footo Creek II Wind	6,742,156	1/1/2024	6,742,156	0.030	202,264,677		222,491		
Footo Creek III Wind	92,673,748	1/1/2024	92,673,748	0.030	2,780,212,441		3,058,234		
Footo Creek IV Wind	62,840,202	1/1/2024	62,840,202	0.030	1,885,206,072		2,073,727		
Rock Creek I Wind	944,110	1/1/2024	944,110	0.030	28,323,296		31,156		
Rock River I Wind	26,694,340	10/31/2024	26,694,340	0.030	800,830,199		880,913		
<b>Total KWh Production</b>	<b>7,428,503,688</b>		<b>7,312,118,163</b>		<b>212,241,321</b>		<b>212,811,005</b>		
<b>Total Federal Production Tax Credit</b>									<b>Ref 7.3</b>
									<b>June 2022 PTC (137,286,826)</b>
									<b>Pro forma Adjustment 75,524,179</b>

In Service dates in **bold** reflect actual in-service dates.

[a] Total available KWh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock, the disallowed KWh represents 8.3% of the total. For Glenrock III, the disallowed KWh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4% disallowed.

[b] Pryor Mountain, Ekola Flats, and TB Flats were placed in service using circuits which results in multiple placed in service dates.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**PowerTax ADIT Adjustment - Year 1**

PAGE 7.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
California	282	PRO	(69,443,709)	CA	Situs	-	
Idaho	282	PRO	(186,669,966)	ID	Situs	-	
Oregon	282	PRO	(788,228,399)	OR	Situs	-	
Other	282	PRO	(11,137,155)	OTHER	0.000%	-	
Utah	282	PRO	(1,446,232,774)	UT	Situs	-	
Washington	282	PRO	(236,637,662)	WA	Situs	(236,637,662)	
Wyoming	282	PRO	(463,351,266)	WY-ALL	Situs	-	
ADIT Balance	282	PRO	2,823,702,289	DITBAL	6.789%	191,702,890	
ADIT Balance	281	PRO	143,593,227	SG	7.979%	11,456,984	
			<u>(234,405,415)</u>			<u>(33,477,788)</u>	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(11,535,112)	SCHMDEXP	6.946%	(801,241)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(7,262,156)	SO	7.085%	(514,493)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(24,057,449)	CIAC	6.264%	(1,506,965)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	133,199,750	SNP	6.884%	9,169,664	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(3,969,565)	SNPD	6.264%	(248,655)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(2,294,761)	SG	7.979%	(183,094)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(26,635,990)	SG	7.979%	(2,125,226)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(9,611,130)	SO	7.085%	(680,908)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(42,876,170)	TAXDEPR	6.021%	(2,581,602)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	262,818,008	SNP	6.884%	18,092,773	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(43,992,367)	GPS	7.085%	(3,116,675)	7.4.2
Deferred Income Tax Expense	41110	PRO	2,836,092	SCHMDEXP	6.946%	196,998	
Deferred Income Tax Expense	41110	PRO	1,785,517	SO	7.085%	126,496	
Deferred Income Tax Expense	41110	PRO	5,914,909	CIAC	6.264%	370,512	
Deferred Income Tax Expense	41110	PRO	(32,749,290)	SNP	6.884%	(2,254,509)	
Deferred Income Tax Expense	41110	PRO	975,981	SNPD	6.264%	61,136	
Deferred Income Tax Expense	41110	PRO	564,204	SG	7.979%	45,017	
Deferred Income Tax Expense	41010	PRO	(6,548,884)	SG	7.979%	(522,521)	
Deferred Income Tax Expense	41010	PRO	(2,363,050)	SO	7.085%	(167,412)	
Deferred Income Tax Expense	41010	PRO	(10,541,792)	TAXDEPR	6.021%	(634,728)	
Deferred Income Tax Expense	41010	PRO	64,618,012	SNP	6.884%	4,448,398	
Deferred Income Tax Expense	41010	PRO	(10,816,227)	GPS	7.085%	(766,284)	
DIT - Flowthrough	41110	PRO	(4,009,257)	WA	Situs	(4,009,257)	7.4.2

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) PowerTax ADIT Adjustment - Year 1**

PAGE 7.4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
WIJAM Book Depreciation - 2024	SCHMAT	PRO	(3,211,039)	SG	7.979%	(256,202)	7.4.2
WIJAM Book Depreciation - 2024	SCHMAT	PRO	2,894,178	CAGE	0.000%	-	7.4.2
WIJAM Book Depreciation - 2024	SCHMAT	PRO	316,861	CAGW	22.163%	70,226	7.4.2
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	499,524	SG	7.979%	39,856	7.4.2
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(467,359)	CAGE	0.000%	-	7.4.2
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(32,164)	CAGW	22.163%	(7,129)	7.4.2
WIJAM DIT - 41110 - 2024	41110	PRO	789,485	SG	7.979%	62,991	
WIJAM DIT - 41110 - 2024	41110	PRO	(711,580)	CAGE	0.000%	-	
WIJAM DIT - 41110 - 2024	41110	PRO	(77,905)	CAGW	22.163%	(17,266)	
WIJAM DIT - 41010 - 2024	41010	PRO	122,816	SG	7.979%	9,799	
WIJAM DIT - 41010 - 2024	41010	PRO	(114,908)	CAGE	0.000%	-	
WIJAM DIT - 41010 - 2024	41010	PRO	(7,908)	CAGW	22.163%	(1,753)	
WIJAM ADIT - 2024	282	PRO	5,329,979	SG	7.979%	425,267	7.4.2
WIJAM ADIT - 2024	282	PRO	(4,722,711)	CAGE	0.000%	-	7.4.2
WIJAM ADIT - 2024	282	PRO	(607,268)	CAGW	22.163%	(134,589)	7.4.2
Remove Wildfire Res. - Book Depr. 2024	SCHMAT	RES	(3,835,532)	SG	7.979%	(306,029)	7.4.2
Remove Wildfire Res. - Tax Depr. 2024	SCHMDT	RES	(16,585,236)	SG	7.979%	(1,323,299)	7.4.2
Remove Wildfire Res. - DIT Exp 2024	41110	RES	943,027	SG	7.979%	75,242	
Remove Wildfire Res. - DIT Exp 2024	41010	RES	(4,077,746)	SG	7.979%	(325,354)	
Remove Wildfire Res. - ADIT 2024	282	RES	4,968,865	SG	7.979%	396,455	7.4.2

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

PacifiCorp  
Washington 2023 General Rate Case  
PowerTax ADIT Adjustment - Year 1

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period*	Adjustment	Adjusted Utility	WIJAM
Accumulated Deferred Income Taxes (CA)	**		(69,443,709)	(69,443,709)	CA
Accumulated Deferred Income Taxes (ID)	**	0	(186,669,966)	(186,669,966)	ID
Accumulated Deferred Income Taxes (OR)	**	0	(788,228,399)	(788,228,399)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	(11,137,155)	(11,137,155)	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(1,446,232,774)	(1,446,232,774)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(236,637,662)	(236,637,662)	WA
Accumulated Deferred Income Taxes (WY)	**	0	(463,351,266)	(463,351,266)	WY-ALL
Accumulated Deferred Income Taxes (DITBAL)	**	(2,823,702,289)	2,823,702,289	0	DITBAL
Accumulated Deferred Income Taxes (SG)	**	(143,593,227)	143,593,227	0	SG
Rounding	**	0	0	0	DITBAL
		(2,967,295,516)	(234,405,415)	(3,201,700,931)	

Ref. 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Schedule M Items	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
<b>Schedule M Additions:</b>					
Book Depreciation	105.120 & Other	1,071,417,204	1,059,882,092	(11,535,112)	SCHMDEXP
Capitalized Labor & Benefits Costs	105.100	7,341,209	79,053	(7,262,156)	SO
CIAC	105.130	109,875,810	85,818,361	(24,057,449)	CIAC
Avoided Costs	Basis Adj 105.142	42,241,109	175,440,859	133,199,750	SNP
Reimbursements	105.140	3,969,565	-	(3,969,565)	SNPD
Capitalization of Test Energy	105.146	2,294,761	-	(2,294,761)	SG
<b>Total Schedule M Additions</b>		<b>1,237,139,658</b>	<b>1,321,220,365</b>	<b>84,080,707</b>	
<b>Schedule M Deductions:</b>					
Repair Deduction	105.122	186,600,470	159,964,480	(26,635,990)	SG
Tax Depreciation	105.125	1,421,447,421	1,378,571,251	(42,876,170)	TAXDEPR
Book Capitalized Depreciation	105.137	9,611,130	-	(9,611,130)	SO
AFUDC - Debt	105.141 - Debt	23,789,899	105,137,705	81,347,806	SNP
AFUDC - Equity	105.141 - Equity	52,598,023	234,068,225	181,470,202	SNP
Removal Costs	105.175	80,695,945	44,275,935	(36,420,010)	GPS
Tax Gain / (Loss) on Prop. Disposition	105.152	6,905,200	1,871,951	(5,033,249)	GPS
Book Gain/Loss on Prop. Disposition	105.470	2,539,108	-	(2,539,108)	GPS
<b>Total Schedule M Deductions</b>		<b>1,784,187,196</b>	<b>1,923,889,546</b>	<b>139,702,350</b>	

Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Deferred Income Tax Expense	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
<b>Flow-through:</b>					
California	105.115	(289,063)	(834,637)	(545,574)	CA
Idaho	105.115	(245,787)	(2,699,558)	(2,453,771)	ID
Oregon	105.115	(1,417,489)	(12,655,086)	(11,237,597)	OR
Washington	105.115	357,404	(3,651,853)	(4,009,257)	WA
Wyoming - P	105.115	(744,878)	(5,436,691)	(4,691,813)	WY-ALL
Wyoming - U	105.115	(641,324)	(1,430,170)	(788,846)	WY-ALL
Utah	105.115	2,321,380	(17,677,057)	(19,998,437)	UT
U FERC	105.115	(175,670)	(209,586)	(33,916)	FERC
Other	105.115	(1,767,953)	0	1,767,953	OTHER
<b>Total</b>		<b>(2,603,380)</b>	<b>(44,594,638)</b>	<b>(41,991,258)</b>	

Ref. 7.4

WIJAM Reallocation		Base Period (June 2022)	December 2024	Adjustment	STATE Allocation
Tax Depreciation - 2024	SG	(5,868,292)	(5,368,768)	499,524	SG
Tax Depreciation - 2024	CAGE	5,130,826	4,663,467	(467,359)	CAGE
Tax Depreciation - 2024	CAGW	737,465	705,301	(32,164)	CAGW
Book Depreciation - 2024	SG	-	(3,211,039)	(3,211,039)	SG
Book Depreciation - 2024	CAGE	-	2,894,178	2,894,178	CAGE
Book Depreciation - 2024	CAGW	-	316,861	316,861	CAGW
ADIT - 2024	SG	24,616,237	29,946,216	5,329,979	SG
ADIT - 2024	CAGE	(22,225,019)	(26,947,730)	(4,722,711)	CAGE
ADIT - 2024	CAGW	(2,391,218)	(2,998,486)	(607,268)	CAGW

Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4  
Ref. 7.4

Labor Day Fire Wildfire Restoration Asset Removal		Base Period (June 2022)	December 2024	Adjustment	STATE Allocation
Tax Depreciation - 2024		-	16,585,236	16,585,236	SG
Book Depreciation - 2024		-	(3,835,532)	(3,835,532)	SG
ADIT - 2024 AMA		9,524,417	14,493,282	4,968,865	SG

Ref. 7.4  
Ref. 7.4  
Ref. 7.4

**PacifiCorp  
Washington 2023 General Rate Case  
Permanent Schedule M Adjustment - Year 1**

PAGE 7.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Permanent Schedule M Adjustment	SCHMAP	PRO	263,452	SO	7.085%	18,664	
Permanent Schedule M Adjustment	SCHMAP	PRO	(88,729)	JBE	22.613%	(20,065)	
Permanent Schedule M Adjustment	SCHMDP	PRO	167,700	CAEE	0.000%	-	
Permanent Schedule M Adjustment	SCHMDP	PRO	21,909	SNP	6.884%	1,508	
Permanent Schedule M Adjustment	SCHMDP	PRO	(5,963,551)	JBE	22.613%	(1,348,559)	
Other Federal Tax Credits	40910	PRO	(12,463)	SO	7.085%	(883)	
Other Federal Tax Credits	40910	PRO	89,911	JBE	22.613%	20,332	

**Description of Adjustment**

This pro forma adjustment reflects the known and measurable changes to the permanent schedule m items and other federal tax credits for the 12 months ended December 31, 2024. Please refer to the Company's Tax Model workpaper for balances supporting the calculation of this adjustment.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 1**

PAGE 7.6

<b>Adjustment to Tax:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Def Inc Tax Expense	41110	PRO	123,664	WA	Situs	123,664	7.6.1
ADIT Balance	190	PRO	(3,491,695)	WA	Situs	(3,491,695)	7.6.2
ADIT Balance	282	PRO	31,532,420	WA	Situs	31,532,420	7.6.2
ADIT Balance	283	PRO	132,123	WA	Situs	132,123	7.6.3

**Description of Adjustment**

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WIJAM allocation methodology.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 1**

Description	Tax Rates	DIT Expense	ADIT State Bal
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(847,733)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(193,128,752)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		(123,664)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		<b>123,664</b>	<b>28,172,848</b>
		<b>Ref 7.6</b>	<b>Ref 7.6.3</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 1**  
**Twelve Months Ended Balance - December 2024**  
**Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI CWIP Adjustment	190	62,554	14.588%	9,125	(9,125)	WA
Reg Liability - WA Plant Closure Costs	190	1,166,653	14.588%	170,187	(170,187)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	190	2,154,959	14.588%	314,357	(314,357)	WA
Accrued Payroll Taxes - PMI	190	42,028	14.588%	6,131	(6,131)	WA
Reg Liability - Protected PP&E EDIT - WA	190	16,625,844	14.588%	2,425,312	(2,425,312)	WA
Accrued Payroll Tax	190	318,055	14.588%	46,397	(46,397)	WA
Contra Receivable from Joint Owners	190	4,104	14.588%	599	(599)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	190	12,799	14.588%	1,867	(1,867)	WA
Reg Liability - Property Insurance Reserve - WA	190	(2,011)	14.588%	(293)	293	WA
PMI EITF04-06 Pre-Stripping Cost	190	290,001	14.588%	42,304	(42,304)	WA
Accrued Bonus	190	6,745	14.588%	984	(984)	WA
Deferred Compensation Plan Benefits - PPL	190	128,560	14.588%	18,754	(18,754)	WA
Accrued Severance	190	56,302	14.588%	8,213	(8,213)	WA
Pension/Retirement Accrual	190	26,747	14.588%	3,902	(3,902)	WA
Accrued Vacation	190	555,385	14.588%	81,017	(81,017)	WA
MCI FOG Wire Lease	190	14,299	14.588%	2,086	(2,086)	WA
Transmission Service Deposits	190	36,506	14.588%	5,325	(5,325)	WA
Bad Debt Allowances	190	655,548	14.588%	95,629	(95,629)	WA
Injuries and Damage reserve	190	13,552	14.588%	1,977	(1,977)	WA
Unearned Joint Use Pole Contact Revenue	190	49,759	14.588%	7,259	(7,259)	WA
Oregon BETC Carryforward - Self Generated	190	58,238	14.588%	8,496	(8,496)	WA
WA Flow-through - Non-Property - DTL	190	165,804	14.588%	24,187	(24,187)	WA
Accrued Retention Bonus	190	316	14.588%	46	(46)	WA
Inventory Reserve	190	27,155	14.588%	3,961	(3,961)	WA
PMI-Fuel Cost Adjustment	190	310,221	14.588%	45,254	(45,254)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	190	520,501	14.588%	75,929	(75,929)	WA
Coal Mine Development Expense - PMI	190	(114,356)	14.588%	(16,682)	16,682	WA
PMI Development Cost Amortization	190	(38,621)	14.588%	(5,634)	5,634	WA
Vacation Accrual - PMI	190	38,195	14.588%	5,572	(5,572)	WA
Accrued Severance - PMI	190	61,149	14.588%	8,920	(8,920)	WA
Sec. 263A Inventory Change - PMI	190	38,265	14.588%	5,582	(5,582)	WA
Book Depreciation - PMI	190	(1,306,912)	14.588%	(190,647)	190,647	WA
Bridger Coal Company Underground Mine Cost Depletion	190	(67,706)	14.588%	(9,877)	9,877	WA
Sick Leave Accrual - PMI	190	1,723	14.588%	251	(251)	WA
Inventory Reserve - PMI	190	5,859	14.588%	855	(855)	WA
Incremental Decommissioning - WA	190	2,017,811	14.588%	294,350	(294,350)	WA
Total Account 190		23,936,031		3,491,695	(3,491,695)	Ref 7.6



**PacifiCorp  
Washington 2023 General Rate Case  
Remove Deferred State Tax Expense & Balance - Year 1  
Twelve Months Ended Balance - December 2024  
Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
Accumulated Deferred Income Taxes (WA)	282	(236,637,662)	14.588%	(34,519,756)	34,519,756	WA
PP&E Adjustment - JBG	282	15,748,271	14.588%	2,297,295	(2,297,295)	WA
PP&E Adjustment - CAGW	282	485,620	14.588%	70,840	(70,840)	WA
PP&E Adjustment - SG	282	3,543,985	14.588%	516,982	(516,982)	WA
PP&E Adjustment - SO	282	291,312	14.588%	42,495	(42,495)	WA
Removal of Colstrip #3	282	792,540	14.588%	115,613	(115,613)	WA
PP&E FIN 48 Balances	282	(26,064)	14.588%	(3,802)	3,802	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	282	(336,440)	14.588%	(49,079)	49,079	WA
Basis Intangible Difference	282	(23,400)	14.588%	(3,413)	3,413	WA
Amortization NOPAs 99-00 RAR	282	2,779	14.588%	405	(405)	WA
<b>Total Account 282</b>		<b>(216,159,059)</b>		<b>(31,532,420)</b>	<b>31,532,420</b>	<b>Ref 7.6</b>
Reg Asset - WA Equity Advisory Group (CETA)	283	(101,554)	14.588%	(14,814)	14,814	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	283	(63,655)	14.588%	(9,286)	9,286	WA
Prepaid - FSA O&M - East	283	(37,993)	14.588%	(5,542)	5,542	WA
Prepaid - FSA O&M - West	283	(13,903)	14.588%	(2,028)	2,028	WA
Hermiston Swap	283	(136,437)	14.588%	(19,903)	19,903	WA
Other Prepaid	283	(45,224)	14.588%	(6,597)	6,597	WA
Post Merger Loss - Reacquired Debt	283	(47,834)	14.588%	(6,978)	6,978	WA
Property Taxes - Lien Date	283	(372,213)	14.588%	(54,297)	54,297	WA
Prepaid Aircraft Maintenance Costs	283	(2,607)	14.588%	(380)	380	WA
Klamath Asset Transfer Reg Asset	283	(84,304)	14.588%	(12,298)	12,298	WA
<b>Total Account 283</b>		<b>(905,724)</b>		<b>(132,123)</b>	<b>132,123</b>	<b>Ref 7.6</b>
		<b>(193,128,752)</b>			<b>28,172,848</b>	<b>Ref 7.6.1</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Washington Public Utility Tax Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	RES	1,290,521	WA	Situs	1,290,521	Below

Calculation:

Normalized Temperature, Annualizing & Pro Forma Price Change from Page 3.1.1	\$33,317,534
WA Public Utility Tax Rate	3.8734%
Normalized Incremental WA Public Utility Tax	<u><u>1,290,521</u></u>

**Description of Adjustment:**

This adjustment steps forward the Test Period expense to reflect calendar year 2024 amounts for the WA Public Utility Tax based on the normalized revenues in this general rate case.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Removal of TCJA Deferred Balances Adjustment - Year 1**

PAGE 7.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Reg. Liabilities	254	RES	35,285,349	WA	Situs	35,285,349	7.8.1
Other Reg. Liabilities - Protected EDIT	254	PRO	18,039,048	WA	Situs	18,039,048	7.8.1
<b>Adjustment to Tax:</b>							
Accum Def Inc Tax Bal	190	RES	(8,675,413)	WA	Situs	(8,675,413)	7.8.1
ADIT Bal - Protected EDIT	190	PRO	(4,435,058)	WA	Situs	(4,435,058)	7.8.1
ADIT Bal - Protected EDIT - PMI	282	PRO	451,200	JBE	22.613%	102,031	7.8.1
EDIT Amortization	41110	PRO	8,451,410	WA	Situs	8,451,410	7.8.1

**Description of Adjustment:**

This adjustment removes from rate base the EDIT balances for the jurisdictions that are returning the EDIT benefits to customers via a separate tariff. This adjustment also includes a pro forma adjustment for the protected EDIT balances and related EDIT amortization for the calendar year ending December 31, 2024.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Removal of TCJA Deferred Balances Adjustment - Year 1**

Description	Account	June 2022 - AMA	December 2024 - AMA	Adjustment	Ref
EDIT Reg Liabilities	254WA	(35,285,349)	-	35,285,349	Ref 7.8
Protected EDIT Reg Liabilities	254WA	(85,660,614)	(67,621,566)	18,039,048	Ref 7.8
<b>Grand Total - Reg Liabilities</b>		<b>(120,945,963)</b>	<b>(67,621,566)</b>	<b>53,324,397</b>	
DTA - EDIT Balances	190WA	8,675,413	-	(8,675,413)	Ref 7.8
DTA - Protected EDIT Balances	190WA	21,060,902	16,625,844	(4,435,058)	Ref 7.8
DTL - Protected EDIT Balances - PMI	282JBE	(1,938,991)	(1,487,791)	451,200	Ref 7.8
<b>Grand Total - DTA/DTL</b>		<b>27,797,324</b>	<b>15,138,053</b>	<b>(12,659,271)</b>	

Washington				
EDIT Amortization	June 2022	December 2024	Adjustment	
Non-Protected PP&E EDIT - WA	(3,150,822)	-	3,150,822	
Non-Property EDIT - WA	(159,482)	-	159,482	
Deferral of Protected EDIT - WA	(1,919,144)	-	1,919,144	
Total EDIT Amortization - Schedule 197	(5,229,448)	-	5,229,448	
Protected EDIT - RSGM - WA	(5,021,826)	(1,959,535)	3,062,291	
Protected EDIT - PMI - WA	(187,826)	(28,155)	159,671	
Total Protected EDIT Amortization	(5,209,652)	(1,987,690)	3,221,962	
<b>Grand Total EDIT Amortization</b>	<b>(10,439,100)</b>	<b>(1,987,690)</b>	<b>8,451,410</b>	<b>Ref 7.8</b>

NOTE: Pursuant to Docket UE-191024, Final Order 09/07/12, issued December 14, 2020, paragraph 40, the deferred TCJA balances as of December 31, 2020 will be amortized over five years, beginning January 1, 2021, via Schedule 197. The Protected PP&E EDIT Balances, RSGM amortization related to PacifiCorp and ARAM Amortization related to PMI fixed assets is being adjusted to reflect the amortization for the year ending December 31, 2024, along with a corresponding adjustment to rate base.

**PacifiCorp  
Washington 2023 General Rate Case  
Washington Low Income Tax Credit**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	PRO	(16,672)	WA	Situs	(16,672)	7.9.1

**Description of Adjustment:**

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) to reflect the 2024 authorized credit amount, per a July 27, 2022 letter from the Washington Department of Revenue.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Washington Low Income Tax Credit**

Description of Tax Credit		Ref #
Credit Available for fiscal year ended June 2022	235,350	7.9.3
Credit Used during 2022 - January 2022	<u>235,350</u>	
FY June 2022 Credit Available for CY ended June 2022	<u>-</u>	
 <u>Accrued to date before adjustment:</u>		
January 2022 credit utilized included in results for FY ended June 2022	235,350	
Pro Forma level of FY December 2024 Credit to include in WA GRC for 12ME December 2024	<u>252,022</u>	7.9.2
Additional (Credit) or reduction Debit for Pro Forma adjustment	<u>(16,672)</u>	<b>7.9</b>

PacifiCorp  
Washington 2023 General Rate Case  
Washington Low Income Tax Credit



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY  
PACIFIC POWER & LIGHT CO  
TAX DEPT  
825 NE MULTNOMAH ST STE 1900  
PORTLAND OR 97232-2151

July 27, 2022  
Letter ID: L0020254574  
Account ID: 409-000-070  
Account Type: Excise Tax

**2023 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved**

Dear PACIFIC POWER & LIGHT CO,

**Your Public Utility Tax Credit Application has been approved**

- Your approved credit amount is \$252,021.68.
- You may take this credit on your July 2022 thru June 2023 returns.
- Any unused credit expires on June 30, 2023 and cannot be carried forward.

**The credit amount does not match the amount you calculated on Line 11 of your application**

- Your approved credit is a result of a recalculation process based on all businesses that qualified and applied for the LIHEAP credit.

**How to use this credit**

- This credit can be claimed on your electronic excise tax return on the "Public Utilities Tax" page. You can view and claim the available LIHEAP credit by selecting it from the "Add/Delete Credits" menu.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

**If you have questions**

If you have any questions regarding this credit, please contact me at (360) 705-6098.

Sincerely,

Emily Price  
Excise Tax Examiner

Taxpayer Account Administration Division  
PO Box 47476 Olympia, WA 98504-7476

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STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY  
PACIFIC POWER & LIGHT CO  
TAX DEPT  
825 NE MULTNOMAH ST STE 1900  
PORTLAND OR 97232-2151

July 28, 2021  
Letter ID: L0017019528  
Account ID: 409-000-070  
Account Type: Excise Tax

**2022 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved**

Dear PACIFIC POWER & LIGHT CO,

**Your Public Utility Tax Credit Application has been approved**

- Your approved credit amount is \$235,350.35.
- You may take this credit on your July 2021 thru June 2022 returns.
- Any unused credit expires on June 30, 2022 and cannot be carried forward.

**The credit amount does not match the amount you calculated on Line 11 of your application**

- Your approved credit is a result of a recalculation process based on all businesses that qualified and applied for the LIHEAP credit.

**How to use this credit**

- This credit can be claimed on your electronic excise tax return on the "Public Utilities Tax" page. You can view and claim the available LIHEAP credit by selecting it from the "Add/Delete Credits" menu.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

**If you have questions**

If you have any questions regarding this credit, please contact me at (360) 705-6109.

Sincerely,

Samantha McMahan  
Excise Tax Examiner

Taxpayer Account Administration Division  
PO Box 47476 Olympia, WA 98504-7476

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**PacifiCorp  
Washington 2023 General Rate Case  
Wyoming Wind Generation Tax**

PAGE 7.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	2,914,293	SG	7.979%	232,525	7.10.1

**Description of Adjustment:**

This adjustment normalizes into results the Wyoming Wind Generation Tax that became effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the entity producing the electricity. New wind facilities are exempt from the tax for three years following the date the facility first produces electricity for sale. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Wyoming Wind Generation Tax**

PAGE 7.10.1

Wind Plant	2024 MWH Production (b)	Tax Begins	2024 \$1/MWH Tax
Foote Creek, Wyoming (a)	154,925	12/1/2023	154,925
Glenrock I Wind Plant	318,204	1/1/2012	318,204
Seven Mile Hill Wind Plant	390,541	1/1/2012	390,541
Seven Mile Hill II Wind Plant	81,404	1/1/2012	81,404
Glenrock III Wind Plant	120,288	1/1/2012	120,288
High Plains Wind Plant	334,798	9/1/2012	334,798
McFadden Ridge	99,904	9/1/2012	99,904
Rolling Hills	288,656	1/17/2012	288,656
Dunlap I Wind	429,634	10/1/2013	429,634
Cedar Springs Wind II, Wyoming (a)	674,151	12/1/2023	674,151
Ekola Flats Wind, Wyoming (a)	776,441	12/1/2023	776,441
TB Flats Wind, Wyoming (a)	767,933	12/1/2023	767,933
TB Flats Wind II, Wyoming (a)	809,065	12/1/2023	809,065
Foote Creek II Wind	-	1/1/2027	-
Foote Creek III Wind	-	1/1/2027	-
Foote Creek IV Wind	-	1/1/2027	-
Rock Creek I Wind	-	1/1/2027	-
Rock Creek II Wind	-	1/1/2027	-
Rock River I Wind	-	10/31/2027	-
Total WY Wind MWH	<u>5,245,945</u>		<u>5,245,944</u>

Booked through June 2022

2,331,651

Adjustment to normalize to CY December 2024

2,914,293 Ref 7.10

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

## Tab 8 - Rate Base (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
TOTAL

	8.1	8.1.1	8.1.2	8.1.3	8.1.4	8.1.5
	End-of-Period Plant	(cont.) End-of-Period	(cont. 2) End-of-	(cont. 3) End-of-	(cont. 4) End-of-	(cont. 5) End-of-
Total Normalized	Balances - Historical	Plant Balances -	Period Plant Balances	Period Plant	Period Plant	Period Plant
		Historical	- Historical	Balances -	Balances -	Balances -
				Historical	Historical	Historical
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(253,659)	-	-	-	-	-
12 Other Power Supply	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(122,514)	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,087,455	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,846,372	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,228,583)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	5,329,622	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,329,622)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	173,486,737	3,102,230	35,957,833	12,273,975	1,510,708	278,310
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(9,567,567)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	166,304,137	3,102,230	35,957,833	12,273,975	1,510,708	278,310
45						
46 Deductions:						
47 Accum Prov For Deprec	3,786,568	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(6,168,690)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	45,031,761	-	-	-	-	-
54						
55 Total Deductions:	40,508,134	-	-	-	-	-
56						
57 Total Rate Base:	206,812,270	3,102,230	35,957,833	12,273,975	1,510,708	278,310
58						
59						
60 Estimated ROE impact	-2.520%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	27,995,205	313,598	3,634,906	1,240,752	152,714	28,134
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(7,711,833)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	17,129,663	-	-	-	-	-
71 Schedule "M" Deductions	(4,136,323)	-	-	-	-	-
72 Income Before Tax	13,554,152	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,554,152	-	-	-	-	-
77						
78 Federal Income Taxes	2,846,372	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
TOTAL

	8.1.6 (cont. 6) End-of- Period Plant Balances - Historical	8.2 Regulatory Assets/Liabilities Amortization - Year 1	8.3 Customer Advances for Construction	8.4 Pro Forma Major Plant Additions - Year 1	8.4.1 (cont.) Pro Forma Major Plant Additions -Year 1	8.5 Miscellaneous Rate Base	8.5.1 (cont.) Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	7,011,258	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,508,556	-	-	468,936	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,660,823)	-	-	(549,026)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	4,858,991	-	-	(80,090)	-	-
29							
30 Operating Rev For Return:	-	(4,858,991)	-	-	80,090	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	124,848,788	7,805,843	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	49,361	-	-	-	-	(9,959,814)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	(3,284,761)	-
39 Fuel Stock	-	-	-	-	-	(9,196,315)	-
40 Material & Supplies	-	-	-	-	-	(12,260,467)	-
41 Working Capital	-	-	-	-	-	(2,747,159)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,379,248)	49,361	-	124,848,788	7,805,843	(27,488,702)	(9,959,814)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,567,995)	-	-	289,568	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	10,195,538
54							
55 Total Deductions:	-	26,268,227	(1,733,115)	-	289,568	-	10,195,538
56							
57 Total Rate Base:	(23,379,248)	26,317,589	(1,733,115)	124,848,788	8,095,411	(27,488,702)	235,725
58							
59							
60 Estimated ROE impact	0.239%	-1.063%	0.017%	-1.127%	-0.067%	0.282%	-0.002%
61 Estimated Price Change	(2,363,362)	9,123,364	(175,197)	12,620,718	711,821	(2,778,779)	23,829
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,011,258)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(364,645)	-	-
71 Schedule "M" Deductions	-	(1,538,649)	-	-	(2,597,673)	-	-
72 Income Before Tax	-	11,945,502	-	-	2,233,028	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	11,945,502	-	-	2,233,028	-	-
77							
78 Federal Income Taxes	-	2,508,556	-	-	468,936	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
TOTAL

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Generation Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(253,659)	-	-
12 Other Power Supply	-	-	-	-	-	131,145	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(253,659)	131,145	-
20 Depreciation	-	-	-	-	-	97,711	646,845
21 Amortization	-	-	-	-	76,197	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(491)	-	-	-	53,268	(48,060)	(135,837)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-	-
28 Total Operating Expenses:	1,846	-	-	-	(142,928)	180,796	511,008
29							
30 Operating Rev For Return:	(1,846)	-	-	-	142,928	(180,796)	(511,008)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(17,855,801)	(10,948,499)	(426,746)	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	342,885	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	29,873,668	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	29,873,668	(17,855,801)	(10,948,499)	(83,861)	2,321,669	37,741,372
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	499,944	3,287,281	90,669	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	759,932	1,434,110	(84,304)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(408,391)	-	1,259,876	4,721,391	6,365	(5,246)	(86,079)
56							
57 Total Rate Base:	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(77,496)	2,316,422	37,655,293
58							
59							
60 Estimated ROE impact	0.004%	-0.291%	0.169%	0.063%	0.025%	-0.054%	-0.449%
61 Estimated Price Change	(38,828)	3,019,870	(1,677,649)	(629,486)	(197,943)	474,641	4,486,193
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,337)	-	-	-	177,462	(228,856)	(646,845)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	76,197	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,337)	-	-	-	253,659	(228,856)	(646,845)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,337)	-	-	-	253,659	(228,856)	(646,845)
77							
78 Federal Income Taxes	(491)	-	-	-	53,268	(48,060)	(135,837)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
RESTATING

	8.1	8.1.1	8.1.2	8.1.3	8.1.4	8.1.5
	End-of-Period Plant	(cont.) End-of-Period	(cont. 2) End-of-	(cont. 3) End-of-	(cont. 4) End-of-	(cont. 5) End-of-
Total Normalized	Balances - Historical	Plant Balances -	Period Plant Balances	Period Plant	Period Plant	Period Plant
		Historical	- Historical	Balances -	Balances -	Balances -
				Historical	Historical	Historical
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(253,659)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(253,659)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	52,778	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	(198,544)	-	-	-	-	-
29						
30 Operating Rev For Return:	198,544	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	769,066	3,102,230	35,957,833	12,273,975	1,510,708	256,303
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(6,805,782)	3,102,230	35,957,833	12,273,975	1,510,708	256,303
45						
46 Deductions:						
47 Accum Prov For Deprec	3,877,894	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,194,042	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	10,195,538	-	-	-	-	-
54						
55 Total Deductions:	14,125,968	-	-	-	-	-
56						
57 Total Rate Base:	7,320,187	3,102,230	35,957,833	12,273,975	1,510,708	256,303
58						
59						
60 Estimated ROE impact	-0.039%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	475,898	313,598	3,634,906	1,240,752	152,714	28,134
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	251,322	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	251,322	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	251,322	-	-	-	-	-
77						
78 Federal Income Taxes	52,778	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
RESTATING

	8.1.6 (cont. 6) End-of- Period Plant Balances - Historical	8.2 Regulatory Assets/Liabilities Amortization - Year 1	8.3 Customer Advances for Construction	8.4 Pro Forma Major Plant Additions - Year 1	8.4.1 (cont.) Pro Forma Major Plant Additions -Year 1	8.5 Miscellaneous Rate Base	8.5.1 (cont.) Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	(9,959,814)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	(3,284,761)	-
39 Fuel Stock	-	-	-	-	-	(9,196,315)	-
40 Material & Supplies	-	-	-	-	-	(12,260,467)	-
41 Working Capital	-	-	-	-	-	(2,747,159)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,379,248)	-	-	-	-	(27,488,702)	(9,959,814)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	10,195,538
54							
55 Total Deductions:	-	-	(1,733,115)	-	-	-	10,195,538
56							
57 Total Rate Base:	(23,379,248)	-	(1,733,115)	-	-	(27,488,702)	235,725
58							
59							
60 Estimated ROE impact	0.239%	0.000%	0.017%	0.000%	0.000%	0.282%	-0.002%
61 Estimated Price Change	(2,363,362)	-	(175,197)	-	-	(2,778,779)	23,829
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
RESTATING

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Generation Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(253,659)	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(253,659)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(491)	-	-	-	53,268	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-	-
28 Total Operating Expenses:	1,846	-	-	-	(200,391)	-	-
29							
30 Operating Rev For Return:	(1,846)	-	-	-	200,391	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(17,855,801)	(10,948,499)	(426,746)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	29,873,668	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	29,873,668	(17,855,801)	(10,948,499)	(426,746)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	499,944	3,287,281	90,669	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	759,932	1,434,110	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(408,391)	-	1,259,876	4,721,391	90,669	-	-
56							
57 Total Rate Base:	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(336,077)	-	-
58							
59							
60 Estimated ROE impact	0.004%	-0.291%	0.169%	0.063%	0.037%	0.000%	0.000%
61 Estimated Price Change	(38,828)	3,019,870	(1,677,649)	(629,486)	(300,514)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,337)	-	-	-	253,659	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,337)	-	-	-	253,659	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,337)	-	-	-	253,659	-	-
77							
78 Federal Income Taxes	(491)	-	-	-	53,268	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
PRO FORMA

	8.1	8.1.1	8.1.2	8.1.3	8.1.4	8.1.5
	End-of-Period Plant	(cont.) End-of-Period	(cont. 2) End-of-	(cont. 3) End-of-	(cont. 4) End-of-	(cont. 5) End-of-
Total Normalized	Balances - Historical	Plant Balances -	Period Plant Balances	Period Plant	Period Plant	Period Plant
		Historical	- Historical	Balances -	Balances -	Balances -
				Historical	Historical	Historical
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	131,145	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,087,455	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,793,594	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,228,583)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,528,167	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,528,167)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	172,717,672	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	392,247	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	173,109,918	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(91,326)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(8,362,731)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	34,836,222	-	-	-	-	-
54						
55 Total Deductions:	26,382,166	-	-	-	-	-
56						
57 Total Rate Base:	199,492,084	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.518%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	27,519,307	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(7,963,156)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	17,129,663	-	-	-	-	-
71 Schedule "M" Deductions	(4,136,323)	-	-	-	-	-
72 Income Before Tax	13,302,830	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,302,830	-	-	-	-	-
77						
78 Federal Income Taxes	2,793,594	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
PRO FORMA

	8.1.6 (cont. 6) End-of- Period Plant Balances - Historical	8.2 Regulatory Assets/Liabilities Amortization - Year 1	8.3 Customer Advances for Construction	8.4 Pro Forma Major Plant Additions - Year 1	8.4.1 (cont.) Pro Forma Major Plant Additions -Year 1	8.5 Miscellaneous Rate Base	8.5.1 (cont.) Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	7,011,258	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,508,556	-	-	468,936	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,660,823)	-	-	(549,026)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	4,858,991	-	-	(80,090)	-	-
29							
30 Operating Rev For Return:	-	(4,858,991)	-	-	80,090	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	124,848,788	7,805,843	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	49,361	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	49,361	-	124,848,788	7,805,843	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,567,995)	-	-	289,568	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	-
54							
55 Total Deductions:	-	26,268,227	-	-	289,568	-	-
56							
57 Total Rate Base:	-	26,317,589	-	124,848,788	8,095,411	-	-
58							
59							
60 Estimated ROE impact	0.000%	-1.338%	0.000%	-1.742%	-0.111%	0.000%	0.000%
61 Estimated Price Change	-	9,123,364	-	12,620,718	711,821	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,011,258)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(364,645)	-	-
71 Schedule "M" Deductions	-	(1,538,649)	-	-	(2,597,673)	-	-
72 Income Before Tax	-	11,945,502	-	-	2,233,028	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	11,945,502	-	-	2,233,028	-	-
77							
78 Federal Income Taxes	-	2,508,556	-	-	468,936	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
PRO FORMA

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Generation Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	131,145	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	131,145	-
20 Depreciation	-	-	-	-	-	97,711	646,845
21 Amortization	-	-	-	-	76,197	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(48,060)	(135,837)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	57,463	180,796	511,008
29							
30 Operating Rev For Return:	-	-	-	-	(57,463)	(180,796)	(511,008)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	342,885	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	342,885	2,321,669	37,741,372
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(84,304)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(84,304)	(5,246)	(86,079)
56							
57 Total Rate Base:	-	-	-	-	258,581	2,316,422	37,655,293
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.015%	-0.072%	-0.667%
61 Estimated Price Change	-	-	-	-	102,571	474,641	4,486,193
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(76,197)	(228,856)	(646,845)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	76,197	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	(228,856)	(646,845)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(228,856)	(646,845)
77							
78 Federal Income Taxes	-	-	-	-	-	(48,060)	(135,837)

PacifiCorp  
Washington 2023 General Rate Case  
End-of-Period Plant Balances - Historical

PAGE 8.1

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		302	RES	1,867	SG-U	7.979%	149	8.1.7
		303	RES	223,852	CAGE	0.000%	-	8.1.7
		303	RES	14,214	CAGW	22.163%	3,150	8.1.7
		303	RES	2,831,586	CN	6.743%	190,933	8.1.7
		303	RES	(1,223)	ID	Situs	-	8.1.7
		303	RES	(416)	OR	Situs	-	8.1.7
		303	RES	419,734	SG	7.979%	33,490	8.1.7
		303	RES	10,537,472	SO	7.085%	746,536	8.1.7
		303	RES	(816)	UT	Situs	-	8.1.7
		303	RES	78,058	WY-ALL	Situs	-	8.1.7
		310	RES	(5,225)	CAGE	0.000%	-	8.1.7
		311	RES	3,513,769	CAGE	0.000%	-	8.1.7
		311	RES	652,169	CAGW	22.163%	144,540	8.1.7
		311	RES	421,345	JBG	22.163%	93,383	8.1.7
		311	RES	19,859	SG	7.979%	1,584	8.1.7
		312	RES	32,757,656	CAGE	0.000%	-	8.1.7
		312	RES	328,582	CAGW	22.163%	72,824	8.1.7
		312	RES	3,024,908	JBG	22.163%	670,410	8.1.7
		312	RES	317,802	SG	7.979%	25,357	8.1.7
		314	RES	10,058,024	CAGE	0.000%	-	8.1.7
		314	RES	199,052	CAGW	22.163%	44,116	8.1.7
		314	RES	213,251	JBG	22.163%	47,263	8.1.7
		314	RES	235,984	SG	7.979%	18,829	8.1.7
		315	RES	839,690	CAGE	0.000%	-	8.1.7
		315	RES	100,818	CAGW	22.163%	22,344	8.1.7
		315	RES	197,821	JBG	22.163%	43,843	8.1.7
		316	RES	218,873	CAGE	0.000%	-	8.1.7
		316	RES	17,676	CAGW	22.163%	3,917	8.1.7
		316	RES	246,080	JBG	22.163%	54,539	8.1.7
		316	RES	26,706	SG	7.979%	2,131	8.1.7
		330	RES	49,465	SG-P	7.979%	3,947	8.1.7
		330	RES	10,387	SG-U	7.979%	829	8.1.7
		331	RES	2,743,843	SG-P	7.979%	218,925	8.1.7
		331	RES	679,819	SG-U	7.979%	54,241	8.1.7
		332	RES	2,707,704	SG-P	7.979%	216,042	8.1.7
		332	RES	2,787,023	SG-U	7.979%	222,370	8.1.7
		333	RES	595,374	SG-P	7.979%	47,504	8.1.7
		333	RES	295,155	SG-U	7.979%	23,550	8.1.7
		334	RES	788,523	SG-P	7.979%	62,915	8.1.7
		334	RES	68,329	SG-U	7.979%	5,452	8.1.7
		335	RES	(1,448)	SG-P	7.979%	(116)	8.1.7
		335	RES	(3,033)	SG-U	7.979%	(242)	8.1.7
		336	RES	129,049	SG-P	7.979%	10,297	8.1.7
		336	RES	47,530	SG-U	7.979%	3,792	8.1.7
		340	RES	167,799	SG	7.979%	13,388	8.1.8
				<u>78,554,689</u>			<u>3,102,230</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

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Washington 2023 General Rate Case  
(cont.) End-of-Period Plant Balances - Historical

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	341	RES	156	OR	Situs	-	8.1.8
	341	RES	322,897	CAGE	0.000%	-	8.1.8
	341	RES	27,521	CAGW	22.163%	6,099	8.1.8
	341	RES	664,031	SG	7.979%	52,982	8.1.8
	341	RES	509	UT	Situs	-	8.1.8
	342	RES	13,653	CAGE	0.000%	-	8.1.8
	343	RES	4,088,196	CAGE	0.000%	-	8.1.8
	343	RES	484,455	CAGW	22.163%	107,370	8.1.8
	343	RES	8,716,903	SG	7.979%	695,502	8.1.8
	344	RES	2,085	UT	Situs	-	8.1.8
	344	RES	375,955	CAGE	0.000%	-	8.1.8
	344	RES	72,618	CAGW	22.163%	16,094	8.1.8
	344	RES	565,253	SG	7.979%	45,100	8.1.8
	345	RES	88,000	CAGE	0.000%	-	8.1.8
	345	RES	24,215	CAGW	22.163%	5,367	8.1.8
	345	RES	271,203	SG	7.979%	21,639	8.1.8
	345	RES	7,558	OR	Situs	-	8.1.8
	345	RES	589	UT	Situs	-	8.1.8
	346	RES	63,142	CAGE	0.000%	-	8.1.8
	346	RES	78,647	SG	7.979%	6,275	8.1.8
	350	RES	19,778,049	SG	7.979%	1,578,047	8.1.8
	352	RES	29,609,754	SG	7.979%	2,362,496	8.1.8
	353	RES	154,246,912	SG	7.979%	12,307,018	8.1.8
	354	RES	77,340,324	SG	7.979%	6,170,812	8.1.8
	355	RES	50,320,207	SG	7.979%	4,014,937	8.1.8
	356	RES	104,474,392	SG	7.979%	8,335,779	8.1.8
	357	RES	21	SG	7.979%	2	8.1.8
	359	RES	(189)	SG	7.979%	(15)	8.1.8
	360	RES	204,580	CA	Situs	-	8.1.8
	360	RES	307,892	ID	Situs	-	8.1.8
	360	RES	257,145	OR	Situs	-	8.1.8
	360	RES	1,629,043	UT	Situs	-	8.1.8
	360	RES	6,563	WA	Situs	6,563	8.1.8
	360	RES	484,970	WY-ALL	Situs	-	8.1.8
	360	RES	2,911,490	WY-ALL	Situs	-	8.1.8
	361	RES	16,252	CA	Situs	-	8.1.8
	361	RES	400,016	ID	Situs	-	8.1.8
	361	RES	1,337,434	OR	Situs	-	8.1.8
	361	RES	3,522,060	UT	Situs	-	8.1.8
	361	RES	225,766	WA	Situs	225,766	8.1.8
	361	RES	3,499,008	WY-ALL	Situs	-	8.1.8
	361	RES	47,384	WY-ALL	Situs	-	8.1.8
	362	RES	620,394	CA	Situs	-	8.1.8
	362	RES	3,767,972	ID	Situs	-	8.1.8
	362	RES	20,054,109	OR	Situs	-	8.1.8
			<u>490,929,132</u>			<u>35,957,833</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

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Washington 2023 General Rate Case  
(cont. 2) End-of-Period Plant Balances - Historical

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Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		362	RES	42,294,324	UT	Situs	-	8.1.8
		362	RES	2,996,049	WA	Situs	2,996,049	8.1.8
		362	RES	11,692,624	WY-ALL	Situs	-	8.1.9
		362	RES	876,874	WY-ALL	Situs	-	8.1.9
		364	RES	5,844,881	CA	Situs	-	8.1.9
		364	RES	1,356,187	ID	Situs	-	8.1.9
		364	RES	17,813,868	OR	Situs	-	8.1.9
		364	RES	10,306,421	UT	Situs	-	8.1.9
		364	RES	1,888,593	WA	Situs	1,888,593	8.1.9
		364	RES	2,758,528	WY-ALL	Situs	-	8.1.9
		364	RES	391,546	WY-ALL	Situs	-	8.1.9
		365	RES	4,210,383	CA	Situs	-	8.1.9
		365	RES	1,042,114	ID	Situs	-	8.1.9
		365	RES	5,724,710	OR	Situs	-	8.1.9
		365	RES	6,985,111	UT	Situs	-	8.1.9
		365	RES	2,147,228	WA	Situs	2,147,228	8.1.9
		365	RES	2,475,518	WY-ALL	Situs	-	8.1.9
		365	RES	219,375	WY-ALL	Situs	-	8.1.9
		366	RES	188,172	CA	Situs	-	8.1.9
		366	RES	433,985	ID	Situs	-	8.1.9
		366	RES	3,208,270	OR	Situs	-	8.1.9
		366	RES	9,918,685	UT	Situs	-	8.1.9
		366	RES	1,220,214	WA	Situs	1,220,214	8.1.9
		366	RES	568,629	WY-ALL	Situs	-	8.1.9
		366	RES	75,705	WY-ALL	Situs	-	8.1.9
		367	RES	83,319	CA	Situs	-	8.1.9
		367	RES	1,035,804	ID	Situs	-	8.1.9
		367	RES	5,832,410	OR	Situs	-	8.1.9
		367	RES	20,159,107	UT	Situs	-	8.1.9
		367	RES	1,020,848	WA	Situs	1,020,848	8.1.9
		367	RES	649,112	WY-ALL	Situs	-	8.1.9
		367	RES	107,824	WY-ALL	Situs	-	8.1.9
		368	RES	643,325	CA	Situs	-	8.1.9
		368	RES	1,187,290	ID	Situs	-	8.1.9
		368	RES	8,808,385	OR	Situs	-	8.1.9
		368	RES	14,789,780	UT	Situs	-	8.1.9
		368	RES	1,441,153	WA	Situs	1,441,153	8.1.9
		368	RES	1,294,001	WY-ALL	Situs	-	8.1.9
		368	RES	150,703	WY-ALL	Situs	-	8.1.9
		369	RES	378,860	CA	Situs	-	8.1.9
		369	RES	1,628,208	ID	Situs	-	8.1.9
		369	RES	7,642,689	OR	Situs	-	8.1.9
		369	RES	13,398,792	UT	Situs	-	8.1.9
		369	RES	1,559,891	WA	Situs	1,559,891	8.1.9
		369	RES	1,194,608	WY-ALL	Situs	-	8.1.9
				<u>219,644,103</u>			<u>12,273,975</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp  
Washington 2023 General Rate Case  
(cont. 3) End-of-Period Plant Balances - Historical

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Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	369	RES	339,097	WY-ALL	Situs	-	8.1.9
	370	RES	155,790	CA	Situs	-	8.1.9
	370	RES	(3,050,841)	ID	Situs	-	8.1.9
	370	RES	1,431,837	OR	Situs	-	8.1.9
	370	RES	4,957,204	UT	Situs	-	8.1.9
	370	RES	442,823	WA	Situs	442,823	8.1.9
	370	RES	232,988	WY-ALL	Situs	-	8.1.9
	370	RES	63,116	WY-ALL	Situs	-	8.1.9
	371	RES	695	CA	Situs	-	8.1.9
	371	RES	142	ID	Situs	-	8.1.9
	371	RES	2,707	OR	Situs	-	8.1.9
	371	RES	(10,098)	UT	Situs	-	8.1.9
	371	RES	6,233	WA	Situs	6,233	8.1.9
	371	RES	3,678	WY-ALL	Situs	-	8.1.10
	371	RES	(947)	WY-ALL	Situs	-	8.1.10
	373	RES	(88)	CA	Situs	-	8.1.10
	373	RES	13,620	ID	Situs	-	8.1.10
	373	RES	(42,167)	OR	Situs	-	8.1.10
	373	RES	77,267	UT	Situs	-	8.1.10
	373	RES	44,229	WA	Situs	44,229	8.1.10
	373	RES	55,965	WY-ALL	Situs	-	8.1.10
	373	RES	16,657	WY-ALL	Situs	-	8.1.10
	390	RES	3,860	CA	Situs	-	8.1.10
	390	RES	278,678	ID	Situs	-	8.1.10
	390	RES	473,546	OR	Situs	-	8.1.10
	390	RES	244	CAEE	0.000%	-	8.1.10
	390	RES	(15,372)	SG	7.979%	(1,226)	8.1.10
	390	RES	3,838,787	SO	7.085%	271,962	8.1.10
	390	RES	526,518	UT	Situs	-	8.1.10
	390	RES	97,876	WA	Situs	97,876	8.1.10
	390	RES	156,960	WY-ALL	Situs	-	8.1.10
	390	RES	14,143	WY-ALL	Situs	-	8.1.10
	391	RES	5,966	CA	Situs	-	8.1.10
	391	RES	148,679	CN	6.743%	10,025	8.1.10
	391	RES	43,673	ID	Situs	-	8.1.10
	391	RES	(136,696)	OR	Situs	-	8.1.10
	391	RES	156,827	CAGE	0.000%	-	8.1.10
	391	RES	(423)	CAGW	22.163%	(94)	8.1.10
	391	RES	8,120,096	SO	7.085%	575,275	8.1.10
	391	RES	27,860	SG	7.979%	2,223	8.1.10
	391	RES	46,688	UT	Situs	-	8.1.10
	391	RES	61,382	WA	Situs	61,382	8.1.10
	391	RES	147,011	WY-ALL	Situs	-	8.1.10
	391	RES	508	WY-ALL	Situs	-	8.1.10
	392	RES	186,342	CA	Situs	-	8.1.10
			<u>18,923,058</u>			<u>1,510,708</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.



PacifiCorp  
Washington 2023 General Rate Case  
(cont. 4) End-of-Period Plant Balances - Historical

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		TOTAL			WASHINGTON	
Adjustment to Rate Base:	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED REF#
	392	RES	590,675	ID	Situs	- 8.1.10
	392	RES	1,773,613	OR	Situs	- 8.1.10
	392	RES	(785)	CAEE	0.000%	- 8.1.10
	392	RES	(92,078)	CAGE	0.000%	- 8.1.10
	392	RES	(39,417)	JBG	22.163%	(8,736) 8.1.10
	392	RES	(581,268)	SO	7.085%	(41,180) 8.1.10
	392	RES	147,989	SG	7.979%	11,808 8.1.10
	392	RES	3,348,721	UT	Situs	- 8.1.11
	392	RES	255,904	WA	Situs	255,904 8.1.11
	392	RES	489,118	WY-ALL	Situs	- 8.1.11
	392	RES	345,430	WY-ALL	Situs	- 8.1.11
	393	RES	(11,806)	CA	Situs	- 8.1.11
	393	RES	97,060	OR	Situs	- 8.1.11
	393	RES	(16,466)	SO	7.085%	(1,167) 8.1.11
	393	RES	21,187	CAGE	0.000%	- 8.1.11
	393	RES	(27,078)	CAGW	22.163%	(6,001) 8.1.11
	393	RES	292,946	SG	7.979%	23,374 8.1.11
	393	RES	239,383	UT	Situs	- 8.1.11
	393	RES	7,282	WA	Situs	7,282 8.1.11
	394	RES	136,507	CA	Situs	- 8.1.11
	394	RES	(12,414)	ID	Situs	- 8.1.11
	394	RES	(318,113)	OR	Situs	- 8.1.11
	394	RES	35,940	CAGE	0.000%	- 8.1.11
	394	RES	13,617	CAGW	22.163%	3,018 8.1.11
	394	RES	(75,070)	JBG	22.163%	(16,638) 8.1.11
	394	RES	(61,494)	SO	7.085%	(4,357) 8.1.11
	394	RES	284,456	SG	7.979%	22,696 8.1.11
	394	RES	413,261	UT	Situs	- 8.1.11
	394	RES	23,797	WA	Situs	23,797 8.1.11
	394	RES	38,880	WY-ALL	Situs	- 8.1.11
	394	RES	(25,289)	WY-ALL	Situs	- 8.1.11
	395	RES	(62,685)	CA	Situs	- 8.1.11
	395	RES	14,203	ID	Situs	- 8.1.11
	395	RES	338,558	OR	Situs	- 8.1.11
	395	RES	(7,371)	CAEE	0.000%	- 8.1.11
	395	RES	61,802	CAGE	0.000%	- 8.1.11
	395	RES	4,916	CAGW	22.163%	1,090 8.1.11
	395	RES	27,690	JBG	22.163%	6,137 8.1.11
	395	RES	51,308	SO	7.085%	3,635 8.1.11
	395	RES	33,490	SG	7.979%	2,672 8.1.11
	395	RES	107,228	UT	Situs	- 8.1.11
	395	RES	(5,023)	WA	Situs	(5,023) 8.1.11
	395	RES	(30,207)	WY-ALL	Situs	- 8.1.11
	395	RES	(2,027)	WY-ALL	Situs	- 8.1.11
	396	RES	49,093	CA	Situs	- 8.1.11
			<u>7,875,462</u>			<u>278,310</u>

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp  
Washington 2023 General Rate Case  
(cont. 5) End-of-Period Plant Balances - Historical

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<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>						
396	RES	1,137,287	ID	Situs	-	8.1.11
396	RES	3,124,405	OR	Situs	-	8.1.11
396	RES	100,611	CAGE	0.000%	-	8.1.11
396	RES	(1,993,050)	SO	7.085%	(141,199)	8.1.11
396	RES	(217,056)	SG	7.979%	(17,318)	8.1.11
396	RES	6,818,752	UT	Situs	-	8.1.11
396	RES	(54,837)	WA	Situs	(54,837)	8.1.11
396	RES	1,582,244	WY-ALL	Situs	-	8.1.11
396	RES	19,506	WY-ALL	Situs	-	8.1.11
397	RES	(210,823)	CA	Situs	-	8.1.11
397	RES	(183,319)	CN	6.743%	(12,361)	8.1.12
397	RES	673,709	ID	Situs	-	8.1.12
397	RES	(8,275,989)	OR	Situs	-	8.1.12
397	RES	125,755	CAGE	0.000%	-	8.1.12
397	RES	(48,691)	CAGW	22.163%	(10,791)	8.1.12
397	RES	71,347	JBG	22.163%	15,813	8.1.12
397	RES	5,656,151	SG	7.979%	451,292	8.1.12
397	RES	765,663	SO	7.085%	54,244	8.1.12
397	RES	1,618,269	UT	Situs	-	8.1.12
397	RES	(29,254)	WA	Situs	(29,254)	8.1.12
397	RES	1,060,372	WY-ALL	Situs	-	8.1.12
397	RES	(752)	WY-ALL	Situs	-	8.1.12
398	RES	3,761	CA	Situs	-	8.1.12
398	RES	(160)	CN	6.743%	(11)	8.1.12
398	RES	8,606	ID	Situs	-	8.1.12
398	RES	94,811	OR	Situs	-	8.1.12
398	RES	4,675	CAGE	0.000%	-	8.1.12
398	RES	(147,983)	SO	7.085%	(10,484)	8.1.12
398	RES	36,114	SG	7.979%	2,881	8.1.12
398	RES	33,968	UT	Situs	-	8.1.12
398	RES	8,329	WA	Situs	8,329	8.1.12
398	RES	(487)	WY-ALL	Situs	-	8.1.12
		<u>11,781,935</u>			<u>256,303</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp  
Washington 2023 General Rate Case  
(cont. 6) End-of-Period Plant Balances - Historical

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	DP	RES	399,832	CA	Situs	-	8.1.12
	DP	RES	(1,373,536)	ID	Situs	-	8.1.12
	DP	RES	(18,164,876)	OR	Situs	-	8.1.12
	DP	RES	(37,703,515)	UT	Situs	-	8.1.12
	DP	RES	4,314,349	WA	Situs	4,314,349	8.1.12
	DP	RES	(8,994,573)	WY-ALL	Situs	-	8.1.12
	GP	RES	(54,667)	SO	7.085%	(3,873)	8.1.12
	SP	RES	(45,799)	CAGE	0.000%	-	8.1.12
	SP	RES	17,756,217	SG	7.979%	1,416,729	8.1.12
	TP	RES	32,828	CAGE	0.000%	-	8.1.12
	TP	RES	24,071	CAGW	22.163%	5,335	8.1.12
	TP	RES	(364,865,271)	SG	7.979%	(29,111,788)	8.1.12
			<u>(408,674,942)</u>			<u>(23,379,248)</u>	
<b>Adjustment Summary:</b>							
			78,554,689	Various		3,102,230	8.1
			490,929,132	Various		35,957,833	8.1.1
			219,644,103	Various		12,273,975	8.1.2
			18,923,058	Various		1,510,708	8.1.3
			7,875,462	Various		278,310	8.1.4
			11,781,935	Various		256,303	8.1.5
			(408,674,942)	Various		(23,379,248)	8.1.6
	Total Adjustment		<u>419,033,437</u>			<u>30,000,112</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

**PacifiCorp  
 Washington 2023 General Rate Case  
 End-of-Period Plant Balances - Historical**

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
302SG-U	302	SG-U	10,497,825	10,499,692	1,867	Ref. 8.1
302SG-P	302	SG-P	177,566,825	177,566,825	-	Ref. 8.1
302SG	302	SG	13,159,840	13,159,840	-	Ref. 8.1
302ID	302	ID	1,000,000	1,000,000	-	Ref. 8.1
302UT	302	UT	(32,081,215)	(32,081,215)	-	Ref. 8.1
303CAEE	303	CAEE	9,106	9,106	-	Ref. 8.1
303CAGE	303	CAGE	69,224,844	69,448,695	223,852	Ref. 8.1
303CAGW	303	CAGW	29,282,101	29,296,316	14,214	Ref. 8.1
303JBG	303	JBG	2,634,359	2,634,359	-	Ref. 8.1
303CA	303	CA	481,167	481,167	-	Ref. 8.1
303CN	303	CN	223,012,159	225,843,744	2,831,586	Ref. 8.1
303ID	303	ID	3,370,641	3,369,418	(1,223)	Ref. 8.1
303OR	303	OR	4,615,831	4,615,415	(416)	Ref. 8.1
303SG	303	SG	96,846,129	97,265,863	419,734	Ref. 8.1
303SO	303	SO	441,349,333	451,886,805	10,537,472	Ref. 8.1
303UT	303	UT	5,914,530	5,913,714	(816)	Ref. 8.1
303WA	303	WA	2,036,986	2,036,986	-	Ref. 8.1
303WY-ALL	303	WY-ALL	5,672,374	5,750,431	78,058	Ref. 8.1
310CAGE	310	CAGE	47,422,384	47,417,159	(5,225)	Ref. 8.1
310CAGW	310	CAGW	1,788,644	1,788,644	-	Ref. 8.1
310JBG	310	JBG	1,193,761	1,193,761	-	Ref. 8.1
310SG	310	SG	41,195,596	41,195,596	-	Ref. 8.1
311CAGE	311	CAGE	772,076,006	775,589,776	3,513,769	Ref. 8.1
311CAGW	311	CAGW	69,220,033	69,872,203	652,169	Ref. 8.1
311JBG	311	JBG	150,738,156	151,159,501	421,345	Ref. 8.1
311SG	311	SG	8,466,752	8,486,611	19,859	Ref. 8.1
312CAGE	312	CAGE	3,151,463,044	3,184,220,700	32,757,656	Ref. 8.1
312CAGW	312	CAGW	123,130,255	123,458,837	328,582	Ref. 8.1
312JBG	312	JBG	1,016,851,159	1,019,876,067	3,024,908	Ref. 8.1
312SG	312	SG	60,624,556	60,942,358	317,802	Ref. 8.1
314CAGE	314	CAGE	665,661,969	675,719,994	10,058,024	Ref. 8.1
314CAGW	314	CAGW	40,016,843	40,215,894	199,052	Ref. 8.1
314JBG	314	JBG	207,787,927	208,001,179	213,251	Ref. 8.1
314SG	314	SG	35,521,054	35,757,038	235,984	Ref. 8.1
315CAGE	315	CAGE	343,686,122	344,525,811	839,690	Ref. 8.1
315CAGW	315	CAGW	9,777,414	9,878,232	100,818	Ref. 8.1
315JBG	315	JBG	62,247,697	62,445,517	197,821	Ref. 8.1
315SG	315	SG	8,555,197	8,555,197	-	Ref. 8.1
316CAGE	316	CAGE	23,578,057	23,796,931	218,873	Ref. 8.1
316CAGW	316	CAGW	449,691	467,367	17,676	Ref. 8.1
316JBG	316	JBG	5,786,942	6,033,022	246,080	Ref. 8.1
316SG	316	SG	1,399,587	1,426,293	26,706	Ref. 8.1
330SG-P	330	SG-P	32,318,832	32,368,298	49,465	Ref. 8.1
330SG-U	330	SG-U	6,591,309	6,601,696	10,387	Ref. 8.1
331SG-P	331	SG-P	271,170,427	273,914,270	2,743,843	Ref. 8.1
331SG-U	331	SG-U	19,764,804	20,444,623	679,819	Ref. 8.1
332SG-P	332	SG-P	435,640,257	438,347,962	2,707,704	Ref. 8.1
332SG-U	332	SG-U	100,009,571	102,796,594	2,787,023	Ref. 8.1
333SG-P	333	SG-P	96,412,631	97,008,005	595,374	Ref. 8.1
333SG-U	333	SG-U	50,661,145	50,956,300	295,155	Ref. 8.1
334SG-P	334	SG-P	72,081,411	72,869,935	788,523	Ref. 8.1
334SG-U	334	SG-U	14,575,404	14,643,732	68,329	Ref. 8.1
335SG-P	335	SG-P	2,391,253	2,389,805	(1,448)	Ref. 8.1
335SG-U	335	SG-U	172,138	169,105	(3,033)	Ref. 8.1
336SG-P	336	SG-P	23,263,407	23,392,455	129,049	Ref. 8.1

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336SG-U	336	SG-U	3,091,425	3,138,955	47,530	Ref. 8.1
340OR	340	OR	74,986	74,986	-	Ref. 8.1
340CAGE	340	CAGE	34,730,178	34,730,178	-	Ref. 8.1
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.1
340SG	340	SG	11,786,035	11,953,834	167,799	Ref. 8.1
341OR	341	OR	3,599	3,756	156	Ref. 8.1.1
341CAGE	341	CAGE	137,442,039	137,764,935	322,897	Ref. 8.1.1
341CAGW	341	CAGW	37,344,075	37,371,596	27,521	Ref. 8.1.1
341SG	341	SG	97,525,470	98,189,501	664,031	Ref. 8.1.1
341UT	341	UT	68,973	69,482	509	Ref. 8.1.1
342CAGE	342	CAGE	14,581,692	14,595,345	13,653	Ref. 8.1.1
342CAGW	342	CAGW	1,816,984	1,816,984	-	Ref. 8.1.1
343CAGE	343	CAGE	802,427,525	806,515,720	4,088,196	Ref. 8.1.1
343CAGW	343	CAGW	332,783,497	333,267,951	484,455	Ref. 8.1.1
343SG	343	SG	2,883,890,877	2,892,607,780	8,716,903	Ref. 8.1.1
344UT	344	UT	282,781	284,866	2,085	Ref. 8.1.1
344CAGE	344	CAGE	310,769,633	311,145,589	375,955	Ref. 8.1.1
344CAGW	344	CAGW	114,396,523	114,469,141	72,618	Ref. 8.1.1
344SG	344	SG	116,955	116,955	-	Ref. 8.1.1
344SG	344	SG	165,088,467	165,653,720	565,253	Ref. 8.1.1
345CAGE	345	CAGE	165,936,232	166,024,232	88,000	Ref. 8.1.1
345CAGW	345	CAGW	48,320,936	48,345,150	24,215	Ref. 8.1.1
345SG	345	SG	240,853,361	241,124,563	271,203	Ref. 8.1.1
345OR	345	OR	230,139	237,697	7,558	Ref. 8.1.1
345UT	345	UT	79,918	80,508	589	Ref. 8.1.1
346CAGE	346	CAGE	9,181,860	9,245,002	63,142	Ref. 8.1.1
346CAGW	346	CAGW	3,481,452	3,481,452	-	Ref. 8.1.1
346SG	346	SG	11,756,127	11,834,774	78,647	Ref. 8.1.1
350SG	350	SG	317,236,747	337,014,796	19,778,049	Ref. 8.1.1
352SG	352	SG	343,853,358	373,463,112	29,609,754	Ref. 8.1.1
353CAGW	353	CAGW	1,969,943	1,969,943	-	Ref. 8.1.1
353SG	353	SG	2,485,222,213	2,639,469,126	154,246,912	Ref. 8.1.1
354SG	354	SG	1,423,145,554	1,500,485,878	77,340,324	Ref. 8.1.1
355SG	355	SG	1,187,970,712	1,238,290,919	50,320,207	Ref. 8.1.1
356SG	356	SG	1,516,382,804	1,620,857,196	104,474,392	Ref. 8.1.1
357SG	357	SG	3,857,984	3,858,006	21	Ref. 8.1.1
358SG	358	SG	9,080,617	9,080,617	-	Ref. 8.1.1
359SG	359	SG	12,141,658	12,141,468	(189)	Ref. 8.1.1
360CA	360	CA	1,908,444	2,113,024	204,580	Ref. 8.1.1
360ID	360	ID	1,951,231	2,259,123	307,892	Ref. 8.1.1
360OR	360	OR	14,344,420	14,601,565	257,145	Ref. 8.1.1
360UT	360	UT	37,541,480	39,170,523	1,629,043	Ref. 8.1.1
360WA	360	WA	1,881,604	1,888,168	6,563	Ref. 8.1.1
360WY-ALL	360	WY-ALL	5,175,013	5,659,984	484,970	Ref. 8.1.1
360WY-ALL	360	WY-ALL	4,727,285	7,638,775	2,911,490	Ref. 8.1.1
361CA	361	CA	5,258,948	5,275,200	16,252	Ref. 8.1.1
361ID	361	ID	3,829,176	4,229,192	400,016	Ref. 8.1.1
361OR	361	OR	33,144,488	34,481,922	1,337,434	Ref. 8.1.1
361UT	361	UT	62,292,867	65,814,928	3,522,060	Ref. 8.1.1
361WA	361	WA	8,205,735	8,431,501	225,766	Ref. 8.1.1
361WY-ALL	361	WY-ALL	15,231,585	18,730,594	3,499,008	Ref. 8.1.1
361WY-ALL	361	WY-ALL	4,979,890	5,027,273	47,384	Ref. 8.1.1
362CA	362	CA	30,906,816	31,527,210	620,394	Ref. 8.1.1
362ID	362	ID	41,554,663	45,322,635	3,767,972	Ref. 8.1.1
362OR	362	OR	269,788,787	289,842,897	20,054,109	Ref. 8.1.1

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362UT	362	UT	516,658,179	558,952,503	42,294,324	Ref. 8.1.2
362WA	362	WA	84,069,206	87,065,254	2,996,049	Ref. 8.1.2
362WY-ALL	362	WY-ALL	129,980,295	141,672,919	11,692,624	Ref. 8.1.2
362WY-ALL	362	WY-ALL	19,709,940	20,586,814	876,874	Ref. 8.1.2
364CA	364	CA	85,983,365	91,828,247	5,844,881	Ref. 8.1.2
364ID	364	ID	101,874,009	103,230,195	1,356,187	Ref. 8.1.2
364OR	364	OR	469,124,958	486,938,826	17,813,868	Ref. 8.1.2
364UT	364	UT	443,559,224	453,865,645	10,306,421	Ref. 8.1.2
364WA	364	WA	121,009,827	122,898,420	1,888,593	Ref. 8.1.2
364WY-ALL	364	WY-ALL	151,533,267	154,291,795	2,758,528	Ref. 8.1.2
364WY-ALL	364	WY-ALL	30,126,998	30,518,545	391,546	Ref. 8.1.2
365CA	365	CA	41,488,071	45,698,455	4,210,383	Ref. 8.1.2
365ID	365	ID	43,633,117	44,675,230	1,042,114	Ref. 8.1.2
365OR	365	OR	305,967,837	311,692,548	5,724,710	Ref. 8.1.2
365UT	365	UT	274,022,301	281,007,412	6,985,111	Ref. 8.1.2
365WA	365	WA	85,858,395	88,005,623	2,147,228	Ref. 8.1.2
365WY-ALL	365	WY-ALL	114,214,583	116,690,100	2,475,518	Ref. 8.1.2
365WY-ALL	365	WY-ALL	14,957,641	15,177,016	219,375	Ref. 8.1.2
366CA	366	CA	19,095,060	19,283,232	188,172	Ref. 8.1.2
366ID	366	ID	12,675,691	13,109,676	433,985	Ref. 8.1.2
366OR	366	OR	110,556,942	113,765,212	3,208,270	Ref. 8.1.2
366UT	366	UT	241,107,319	251,026,003	9,918,685	Ref. 8.1.2
366WA	366	WA	21,636,076	22,856,290	1,220,214	Ref. 8.1.2
366WY-ALL	366	WY-ALL	28,575,098	29,143,727	568,629	Ref. 8.1.2
366WY-ALL	366	WY-ALL	5,315,196	5,390,901	75,705	Ref. 8.1.2
367CA	367	CA	21,612,962	21,696,281	83,319	Ref. 8.1.2
367ID	367	ID	33,375,930	34,411,734	1,035,804	Ref. 8.1.2
367OR	367	OR	215,280,661	221,113,070	5,832,410	Ref. 8.1.2
367UT	367	UT	644,650,741	664,809,848	20,159,107	Ref. 8.1.2
367WA	367	WA	34,290,323	35,311,171	1,020,848	Ref. 8.1.2
367WY-ALL	367	WY-ALL	50,894,589	51,543,701	649,112	Ref. 8.1.2
367WY-ALL	367	WY-ALL	19,131,404	19,239,228	107,824	Ref. 8.1.2
368CA	368	CA	58,374,336	59,017,661	643,325	Ref. 8.1.2
368ID	368	ID	89,741,992	90,929,282	1,187,290	Ref. 8.1.2
368OR	368	OR	507,592,695	516,401,080	8,808,385	Ref. 8.1.2
368UT	368	UT	619,040,785	633,830,565	14,789,780	Ref. 8.1.2
368WA	368	WA	124,866,844	126,307,998	1,441,153	Ref. 8.1.2
368WY-ALL	368	WY-ALL	117,021,717	118,315,718	1,294,001	Ref. 8.1.2
368WY-ALL	368	WY-ALL	16,353,336	16,504,039	150,703	Ref. 8.1.2
369CA	369	CA	29,012,920	29,391,780	378,860	Ref. 8.1.2
369ID	369	ID	49,833,806	51,462,014	1,628,208	Ref. 8.1.2
369OR	369	OR	333,375,787	341,018,477	7,642,689	Ref. 8.1.2
369UT	369	UT	393,633,144	407,031,936	13,398,792	Ref. 8.1.2
369WA	369	WA	74,998,970	76,558,861	1,559,891	Ref. 8.1.2
369WY-ALL	369	WY-ALL	58,061,377	59,255,985	1,194,608	Ref. 8.1.2
369WY-ALL	369	WY-ALL	17,409,880	17,748,977	339,097	Ref. 8.1.3
370CA	370	CA	8,792,587	8,948,377	155,790	Ref. 8.1.3
370ID	370	ID	18,541,405	15,490,563	(3,050,841)	Ref. 8.1.3
370OR	370	OR	99,424,329	100,856,167	1,431,837	Ref. 8.1.3
370UT	370	UT	103,320,903	108,278,107	4,957,204	Ref. 8.1.3
370WA	370	WA	14,776,143	15,218,965	442,823	Ref. 8.1.3
370WY-ALL	370	WY-ALL	14,651,113	14,884,102	232,988	Ref. 8.1.3
370WY-ALL	370	WY-ALL	2,766,432	2,829,548	63,116	Ref. 8.1.3
371CA	371	CA	281,349	282,044	695	Ref. 8.1.3
371ID	371	ID	170,637	170,779	142	Ref. 8.1.3

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371OR	371	OR	2,663,467	2,666,174	2,707	Ref. 8.1.3
371UT	371	UT	4,177,320	4,167,222	(10,098)	Ref. 8.1.3
371WA	371	WA	517,599	523,832	6,233	Ref. 8.1.3
371WY-ALL	371	WY-ALL	834,301	837,979	3,678	Ref. 8.1.3
371WY-ALL	371	WY-ALL	155,938	154,991	(947)	Ref. 8.1.3
373CA	373	CA	788,381	788,293	(88)	Ref. 8.1.3
373ID	373	ID	841,883	855,503	13,620	Ref. 8.1.3
373OR	373	OR	25,037,721	24,995,553	(42,167)	Ref. 8.1.3
373UT	373	UT	21,319,307	21,396,574	77,267	Ref. 8.1.3
373WA	373	WA	4,000,689	4,044,918	44,229	Ref. 8.1.3
373WY-ALL	373	WY-ALL	8,655,658	8,711,623	55,965	Ref. 8.1.3
373WY-ALL	373	WY-ALL	2,283,626	2,300,283	16,657	Ref. 8.1.3
389CA	389	CA	996,659	996,659	-	Ref. 8.1.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.1.3
389CAGE	389	CAGE	332	332	-	Ref. 8.1.3
389ID	389	ID	193,901	193,901	-	Ref. 8.1.3
389OR	389	OR	6,116,556	6,116,556	-	Ref. 8.1.3
389SG	389	SG	1,228	1,228	-	Ref. 8.1.3
389SO	389	SO	7,611,617	7,611,617	-	Ref. 8.1.3
389UT	389	UT	4,080,600	4,080,600	-	Ref. 8.1.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.1.3
389WY-ALL	389	WY-ALL	1,915,819	1,915,819	-	Ref. 8.1.3
389WY-ALL	389	WY-ALL	677,198	677,198	-	Ref. 8.1.3
390CA	390	CA	4,326,040	4,329,900	3,860	Ref. 8.1.3
390CN	390	CN	8,207,715	8,207,715	-	Ref. 8.1.3
390ID	390	ID	12,232,908	12,511,587	278,678	Ref. 8.1.3
390OR	390	OR	42,888,056	43,361,603	473,546	Ref. 8.1.3
390CAEE	390	CAEE	893,648	893,893	244	Ref. 8.1.3
390CAGE	390	CAGE	497,786	497,786	-	Ref. 8.1.3
390CAGW	390	CAGW	10,644	10,644	-	Ref. 8.1.3
390SG	390	SG	11,452,009	11,436,637	(15,372)	Ref. 8.1.3
390SO	390	SO	104,088,842	107,927,629	3,838,787	Ref. 8.1.3
390UT	390	UT	46,332,598	46,859,117	526,518	Ref. 8.1.3
390WA	390	WA	14,196,107	14,293,983	97,876	Ref. 8.1.3
390WY-ALL	390	WY-ALL	16,424,056	16,581,015	156,960	Ref. 8.1.3
390WY-ALL	390	WY-ALL	4,045,062	4,059,204	14,143	Ref. 8.1.3
391CA	391	CA	155,844	161,810	5,966	Ref. 8.1.3
391CN	391	CN	3,592,749	3,741,428	148,679	Ref. 8.1.3
391ID	391	ID	462,018	505,691	43,673	Ref. 8.1.3
391OR	391	OR	2,322,770	2,186,073	(136,696)	Ref. 8.1.3
391CAEE	391	CAEE	31,954	31,954	-	Ref. 8.1.3
391CAGE	391	CAGE	2,703,570	2,860,396	156,827	Ref. 8.1.3
391CAGW	391	CAGW	241,559	241,136	(423)	Ref. 8.1.3
391JBG	391	JBG	273,249	273,249	-	Ref. 8.1.3
391SO	391	SO	65,845,922	73,966,018	8,120,096	Ref. 8.1.3
391SG	391	SG	1,014,823	1,042,683	27,860	Ref. 8.1.3
391UT	391	UT	1,633,433	1,680,121	46,688	Ref. 8.1.3
391WA	391	WA	370,827	432,210	61,382	Ref. 8.1.3
391WY-ALL	391	WY-ALL	2,066,666	2,213,676	147,011	Ref. 8.1.3
391WY-ALL	391	WY-ALL	130,416	130,923	508	Ref. 8.1.3
392CA	392	CA	2,801,706	2,988,048	186,342	Ref. 8.1.3
392ID	392	ID	8,981,001	9,571,676	590,675	Ref. 8.1.4
392OR	392	OR	27,376,942	29,150,555	1,773,613	Ref. 8.1.4
392CAEE	392	CAEE	328,145	327,360	(785)	Ref. 8.1.4
392CAGE	392	CAGE	9,115,415	9,023,337	(92,078)	Ref. 8.1.4

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392CAGW	392	CAGW	213,777	213,777	-	Ref. 8.1.4
392JBG	392	JBG	2,873,357	2,833,940	(39,417)	Ref. 8.1.4
392SO	392	SO	7,397,913	6,816,645	(581,268)	Ref. 8.1.4
392SG	392	SG	11,734,003	11,881,992	147,989	Ref. 8.1.4
392UT	392	UT	46,356,307	49,705,028	3,348,721	Ref. 8.1.4
392WA	392	WA	6,106,154	6,362,058	255,904	Ref. 8.1.4
392WY-ALL	392	WY-ALL	12,955,356	13,444,474	489,118	Ref. 8.1.4
392WY-ALL	392	WY-ALL	2,632,995	2,978,425	345,430	Ref. 8.1.4
393CA	393	CA	167,531	155,725	(11,806)	Ref. 8.1.4
393ID	393	ID	598,768	598,768	-	Ref. 8.1.4
393OR	393	OR	2,734,990	2,832,050	97,060	Ref. 8.1.4
393SO	393	SO	234,652	218,185	(16,466)	Ref. 8.1.4
393CAGE	393	CAGE	3,365,265	3,386,452	21,187	Ref. 8.1.4
393CAGW	393	CAGW	212,657	185,579	(27,078)	Ref. 8.1.4
393JBG	393	JBG	962,320	962,320	-	Ref. 8.1.4
393SG	393	SG	1,637,075	1,930,021	292,946	Ref. 8.1.4
393UT	393	UT	3,800,221	4,039,604	239,383	Ref. 8.1.4
393WA	393	WA	690,054	697,337	7,282	Ref. 8.1.4
393WY-ALL	393	WY-ALL	1,252,456	1,252,456	-	Ref. 8.1.4
393WY-ALL	393	WY-ALL	1,338	1,338	-	Ref. 8.1.4
394CA	394	CA	912,724	1,049,230	136,507	Ref. 8.1.4
394ID	394	ID	2,225,778	2,213,363	(12,414)	Ref. 8.1.4
394OR	394	OR	11,054,728	10,736,615	(318,113)	Ref. 8.1.4
394CAEE	394	CAEE	125,691	125,691	-	Ref. 8.1.4
394CAGE	394	CAGE	15,082,435	15,118,375	35,940	Ref. 8.1.4
394CAGW	394	CAGW	726,395	740,012	13,617	Ref. 8.1.4
394JBG	394	JBG	2,835,298	2,760,229	(75,070)	Ref. 8.1.4
394SO	394	SO	1,895,974	1,834,480	(61,494)	Ref. 8.1.4
394SG	394	SG	3,131,799	3,416,254	284,456	Ref. 8.1.4
394UT	394	UT	16,026,870	16,440,130	413,261	Ref. 8.1.4
394WA	394	WA	2,723,740	2,747,537	23,797	Ref. 8.1.4
394WY-ALL	394	WY-ALL	4,118,241	4,157,122	38,880	Ref. 8.1.4
394WY-ALL	394	WY-ALL	358,239	332,950	(25,289)	Ref. 8.1.4
395CA	395	CA	521,363	458,677	(62,685)	Ref. 8.1.4
395ID	395	ID	1,348,362	1,362,565	14,203	Ref. 8.1.4
395OR	395	OR	9,739,255	10,077,812	338,558	Ref. 8.1.4
395CAEE	395	CAEE	1,333,377	1,326,007	(7,371)	Ref. 8.1.4
395CAGE	395	CAGE	3,517,770	3,579,573	61,802	Ref. 8.1.4
395CAGW	395	CAGW	216,607	221,524	4,916	Ref. 8.1.4
395JBG	395	JBG	481,323	509,013	27,690	Ref. 8.1.4
395SO	395	SO	5,105,751	5,157,059	51,308	Ref. 8.1.4
395SG	395	SG	2,386,880	2,420,370	33,490	Ref. 8.1.4
395UT	395	UT	7,746,452	7,853,680	107,228	Ref. 8.1.4
395WA	395	WA	1,445,755	1,440,732	(5,023)	Ref. 8.1.4
395WY-ALL	395	WY-ALL	2,689,032	2,658,825	(30,207)	Ref. 8.1.4
395WY-ALL	395	WY-ALL	95,909	93,882	(2,027)	Ref. 8.1.4
396CA	396	CA	6,246,178	6,295,271	49,093	Ref. 8.1.4
396ID	396	ID	14,578,663	15,715,950	1,137,287	Ref. 8.1.5
396OR	396	OR	46,683,310	49,807,715	3,124,405	Ref. 8.1.5
396CAEE	396	CAEE	236,686	236,686	-	Ref. 8.1.5
396CAGE	396	CAGE	28,626,660	28,727,272	100,611	Ref. 8.1.5
396CAGW	396	CAGW	191,644	191,644	-	Ref. 8.1.5
396JBG	396	JBG	10,463,493	10,463,493	-	Ref. 8.1.5
396SO	396	SO	6,264,798	4,271,748	(1,993,050)	Ref. 8.1.5
396SG	396	SG	7,143,244	6,926,187	(217,056)	Ref. 8.1.5



**PacifiCorp  
Washington 2023 General Rate Case  
End-of-Period Plant Balances - Historical**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Jun-22 AMA</b>	<b>Jun-22 EOP</b>	<b>Adjustment</b>	<b>Reference</b>
396UT	396	UT	58,879,356	65,698,108	6,818,752	Ref. 8.1.5
396WA	396	WA	9,641,672	9,586,835	(54,837)	Ref. 8.1.5
396WY-ALL	396	WY-ALL	21,841,174	23,423,417	1,582,244	Ref. 8.1.5
396WY-ALL	396	WY-ALL	4,600,263	4,619,769	19,506	Ref. 8.1.5
397CA	397	CA	6,266,555	6,055,732	(210,823)	Ref. 8.1.5
397CN	397	CN	3,631,876	3,448,556	(183,319)	Ref. 8.1.5
397ID	397	ID	13,404,816	14,078,525	673,709	Ref. 8.1.5
397OR	397	OR	69,786,710	61,510,721	(8,275,989)	Ref. 8.1.5
397CAEE	397	CAEE	361,776	361,776	-	Ref. 8.1.5
397CAGE	397	CAGE	27,233,850	27,359,605	125,755	Ref. 8.1.5
397CAGW	397	CAGW	1,137,680	1,088,989	(48,691)	Ref. 8.1.5
397JBG	397	JBG	4,278,750	4,350,097	71,347	Ref. 8.1.5
397SG	397	SG	151,808,410	157,464,560	5,656,151	Ref. 8.1.5
397SO	397	SO	93,040,701	93,806,364	765,663	Ref. 8.1.5
397UT	397	UT	61,500,171	63,118,439	1,618,269	Ref. 8.1.5
397WA	397	WA	12,683,726	12,654,472	(29,254)	Ref. 8.1.5
397WY-ALL	397	WY-ALL	25,190,098	26,250,471	1,060,372	Ref. 8.1.5
397WY-ALL	397	WY-ALL	6,002,487	6,001,735	(752)	Ref. 8.1.5
398CA	398	CA	52,115	55,876	3,761	Ref. 8.1.5
398CN	398	CN	78,824	78,664	(160)	Ref. 8.1.5
398ID	398	ID	72,813	81,419	8,606	Ref. 8.1.5
398OR	398	OR	1,221,626	1,316,437	94,811	Ref. 8.1.5
398CAEE	398	CAEE	3,966	3,966	-	Ref. 8.1.5
398CAGE	398	CAGE	1,831,679	1,836,354	4,675	Ref. 8.1.5
398CAGW	398	CAGW	24,068	24,068	-	Ref. 8.1.5
398JBG	398	JBG	266,410	266,410	-	Ref. 8.1.5
398SO	398	SO	2,189,602	2,041,619	(147,983)	Ref. 8.1.5
398SG	398	SG	762,522	798,636	36,114	Ref. 8.1.5
398UT	398	UT	1,384,719	1,418,687	33,968	Ref. 8.1.5
398WA	398	WA	180,414	188,744	8,329	Ref. 8.1.5
398WY-ALL	398	WY-ALL	236,117	235,630	(487)	Ref. 8.1.5
398WY-ALL	398	WY-ALL	17,232	17,232	-	Ref. 8.1.5
399CAEE	399	CAEE	1,822,901	1,822,901	-	Ref. 8.1.5
DPCA	DP	CA	4,603,901	5,003,733	399,832	Ref. 8.1.6
DPID	DP	ID	7,779,103	6,405,568	(1,373,536)	Ref. 8.1.6
DPOR	DP	OR	36,634,694	18,469,818	(18,164,876)	Ref. 8.1.6
DPUT	DP	UT	68,063,616	30,360,100	(37,703,515)	Ref. 8.1.6
DPWA	DP	WA	6,987,978	11,302,326	4,314,349	Ref. 8.1.6
DPWY-ALL	DP	WY-ALL	15,196,230	6,201,657	(8,994,573)	Ref. 8.1.6
GPSO	GP	SO	66,694,958	66,640,291	(54,667)	Ref. 8.1.6
SPCAGE	SP	CAGE	(25,052,297)	(25,098,096)	(45,799)	Ref. 8.1.6
SPSG	SP	SG	83,492,168	101,248,385	17,756,217	Ref. 8.1.6
TPCAGE	TP	CAGE	(47,828)	(15,000)	32,828	Ref. 8.1.6
TPCAGW	TP	CAGW	(24,071)	-	24,071	Ref. 8.1.6
TPSG	TP	SG	575,618,829	210,753,558	(364,865,271)	Ref. 8.1.6
			<b>31,784,200,759</b>	<b>32,203,234,196</b>	<b>419,033,437</b>	

**PacifiCorp  
Washington 2023 General Rate Case  
Regulatory Assets and Liabilities Amortization - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Accum. Accel. Depreciation Reg. Liability	254	PRO	34,836,222	WA	Situs	34,836,222	8.2.1
Washington CETA Amort.	182M	PRO	49,361	WA	Situs	49,361	8.2.3
<b>Adjustment to Expense:</b>							
Washington CETA Amort.	407	PRO	826,093	WA	Situs	826,093	8.2.3
COVID-19 Deferral Amort.	407	PRO	5,273,956	WA	Situs	5,273,956	8.2.4
Electric Vehicle Supply Equipment (EVSE)	407	PRO	911,209	WA	Situs	911,209	8.2.6
<b>Adjustment to Tax:</b>							
Accum. Accel. Depreciation Reg. Liability	SCHMAT	PRO	17,418,111	WA	Situs	17,418,111	
Accum. Accel. Depreciation Reg. Liability	41110	PRO	(4,282,521)	WA	Situs	(4,282,521)	
Accum. Accel. Depreciation Reg. Liability	190	PRO	(8,564,968)	WA	Situs	(8,564,968)	
Washington CETA - SCHMDT	SCHMDT	PRO	(1,538,649)	WA	Situs	(1,538,649)	
Washington CETA - 41010	41010	PRO	(378,302)	WA	Situs	(378,302)	
Washington CETA - 283	283	PRO	(3,027)	WA	Situs	(3,027)	

**Description of Adjustment:**

This adjustment reflects the anticipated end of amortization for amortization of accumulated regulatory liability approved in Docket No. UE-152253 for the Washington accelerated depreciation of Colstrip and Jim Bridger facilities. The Company is also requesting a one-year amortization period of all deferred amounts for COVID-19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and deferred CETA costs.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**Accelerated Coal-Fired Plant Depreciation Amortization**

PAGE 8.2.1

	<u>Amortization</u>	<u>Rate Base</u>	
Test Period Amount (below)	-	(34,836,222)	Ref 8.2.2
Pro Forma Amount (below)	-	-	below
Adjustment:	-	<b>34,836,222</b>	
	<b>Ref 8.2</b>	<b>Ref 8.2</b>	

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance			(43,545,278)	
2021 July	(43,545,278)	1,451,509	(42,093,769)	
August	(42,093,769)	1,451,509	(40,642,260)	
September	(40,642,260)	1,451,509	(39,190,750)	
October	(39,190,750)	1,451,509	(37,739,241)	
November	(37,739,241)	1,451,509	(36,287,732)	
December	(36,287,732)	1,451,509	(34,836,222)	
2022 January	(34,836,222)	1,451,509	(33,384,713)	
February	(33,384,713)	1,451,509	(31,933,204)	
March	(31,933,204)	1,451,509	(30,481,695)	
April	(30,481,695)	1,451,509	(29,030,185)	
May	(29,030,185)	1,451,509	(27,578,676)	
June	(27,578,676)	1,451,509	(26,127,167)	(34,836,222)
July	(26,127,167)	1,451,509	(24,675,658)	
August	(24,675,658)	1,451,509	(23,224,148)	
September	(23,224,148)	1,451,509	(21,772,639)	
October	(21,772,639)	1,451,509	(20,321,130)	
November	(20,321,130)	1,451,509	(18,869,621)	
December	(18,869,621)	1,451,509	(17,418,111)	
2023 January	(17,418,111)	1,451,509	(15,966,602)	
February	(15,966,602)	1,451,509	(14,515,093)	
March	(14,515,093)	1,451,509	(13,063,583)	
April	(13,063,583)	1,451,509	(11,612,074)	
May	(11,612,074)	1,451,509	(10,160,565)	
June	(10,160,565)	1,451,509	(8,709,056)	
July	(8,709,056)	1,451,509	(7,257,546)	
August	(7,257,546)	1,451,509	(5,806,037)	
September	(5,806,037)	1,451,509	(4,354,528)	
October	(4,354,528)	1,451,509	(2,903,019)	
November	(2,903,019)	1,451,509	(1,451,509)	
December	(1,451,509)	1,451,509	-	
2024 January	-	-	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
June	-	-	-	
July	-	-	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	
<b>Pro Forma Amort =</b>			-	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**Accelerated Depreciation on Coal-Fired Plants**  
**GL Account 288411 - Actuals for 12 Months Ended June 2022**

Year	Month	Amortization	Accumulated Balance
2021	6	-	(43,545,278)
2021	7	1,451,509	(42,093,769)
2021	8	1,451,509	(40,642,260)
2021	9	1,451,509	(39,190,750)
2021	10	1,451,509	(37,739,241)
2021	11	1,451,509	(36,287,732)
2021	12	1,451,509	(34,836,222)
2022	1	1,451,509	(33,384,713)
2022	2	1,451,509	(31,933,204)
2022	3	1,451,509	(30,481,695)
2022	4	1,451,509	(29,030,185)
2022	5	1,451,509	(27,578,676)
2022	6	1,451,509	(26,127,167)
<b>AMA Balance</b>			<b>(34,836,222) Ref 8.2.1</b>

**GL Account Balance**  
**Account Number 288411**  
**Calendar Year 2021**

**Calendar Year 2022**

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				52,254,333.72	Balance Car...				34,836,222.48
1	1,451,509.27		1,451,509.27	50,802,824.45	1	1,451,509.27		1,451,509.27	33,384,713.21
2	1,451,509.27		1,451,509.27	49,351,315.18	2	1,451,509.27		1,451,509.27	31,933,203.94
3	1,451,509.27		1,451,509.27	47,899,805.91	3	1,451,509.27		1,451,509.27	30,481,694.67
4	1,451,509.27		1,451,509.27	46,448,296.64	4	1,451,509.27		1,451,509.27	29,030,185.40
5	1,451,509.27		1,451,509.27	44,996,787.37	5	1,451,509.27		1,451,509.27	27,578,676.13
6	1,451,509.27		1,451,509.27	43,545,278.10	6	1,451,509.27		1,451,509.27	26,127,166.86
7	1,451,509.27		1,451,509.27	42,093,768.83	7	1,451,509.27		1,451,509.27	24,675,657.59
8	1,451,509.27		1,451,509.27	40,642,259.56	8	1,451,509.27		1,451,509.27	23,224,148.32
9	1,451,509.27		1,451,509.27	39,190,750.29	9	1,451,509.27		1,451,509.27	21,772,639.05
10	1,451,509.27		1,451,509.27	37,739,241.02	10	1,451,509.27		1,451,509.27	20,321,129.78
11	1,451,509.27		1,451,509.27	36,287,731.75	11	1,451,509.27		1,451,509.27	18,869,620.51
12	1,451,509.27		1,451,509.27	34,836,222.48	12	1,451,509.27		1,451,509.27	17,418,111.24

PacifiCorp  
Washington 2023 General Rate Case  
Regulatory Asset/Liabilities Amortization - Year 1  
Clean Energy Transformation Act (CETA) Deferred Costs

PAGE 8.2.3

	<u>Amortization</u>	<u>Rate Base</u>	
Test Period Amount (below)	-	363,685	
Pro Forma Amount (below)	826,093	413,046	Ref 16.1.1
Adjustment:	<u>826,093</u>	<u>49,361</u>	
	Ref 8.2	Ref 8.2	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance				-	
2021 July	-	-	-	-	
August	-	-	-	-	
September	-	-	-	-	
October	-	318,382	-	318,382	
November	318,382	107,465	-	425,848	
December	425,848	56,072	-	481,920	
2022 January	481,920	13,742	-	495,662	
February	495,662	11,576	-	507,239	
March	507,239	62,186	-	569,425	
April	569,425	38,219	-	607,644	
May	607,644	30,182	-	637,825	
June	637,825	2,728	-	640,553	363,685
July	640,553	26,348	-	666,901	
August	666,901	13,519	-	680,420	
September	680,420	22,611	-	703,030	
October	703,030	82,630	-	785,660	
November	785,660	38,135	-	823,796	
December	823,796	2,297	-	826,093	
2023 January	826,093	-	-	826,093	
February	826,093	-	-	826,093	
March	826,093	-	-	826,093	
April	826,093	-	-	826,093	
May	826,093	-	-	826,093	
June	826,093	-	-	826,093	
July	826,093	-	-	826,093	
August	826,093	-	-	826,093	
September	826,093	-	-	826,093	
October	826,093	-	-	826,093	
November	826,093	-	-	826,093	
December	826,093	-	-	826,093	
2024 January	826,093	-	(68,841)	757,252	
February	757,252	-	(68,841)	688,411	
March	688,411	-	(68,841)	619,570	
April	619,570	-	(68,841)	550,729	
May	550,729	-	(68,841)	481,887	
June	481,887	-	(68,841)	413,046	
July	413,046	-	(68,841)	344,205	
August	344,205	-	(68,841)	275,364	
September	275,364	-	(68,841)	206,523	
October	206,523	-	(68,841)	137,682	
November	137,682	-	(68,841)	68,841	
December	68,841	-	(68,841)	(0)	413,046
<b>Pro Forma Amort =</b>			<b>(826,093)</b>		

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**COVID-19 Deferred Costs**

PAGE 8.2.4

	<u>Amortization</u>	
Test Period Amount (below)	-	
Pro Forma Amount (below)	<u>5,273,956</u>	Ref 16.1.5
Adjustment:	<u>5,273,956</u>	
	<u>Ref 8.2</u>	

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>
Opening Balance				1,475,474
2021 July	1,475,474	142,838	-	1,618,312
August	1,618,312	231,975	-	1,850,287
September	1,850,287	151,250	-	2,001,537
October	2,001,537	122,962	-	2,124,499
November	2,124,499	198,205	-	2,322,704
December	2,322,704	683,356	-	3,006,060
2022 January	3,006,060	60,277	-	3,066,337
February	3,066,337	19,508	-	3,085,845
March	3,085,845	13,443	-	3,099,288
April	3,099,288	-	-	3,099,288
May	3,099,288	2,038	-	3,101,325
June	3,101,325	-	-	3,101,325
July	3,101,325	-	-	3,101,325
August	3,101,325	-	-	3,101,325
September	3,101,325	2,172,631	-	5,273,956
October	5,273,956	-	-	5,273,956
November	5,273,956	-	-	5,273,956
December	5,273,956	-	-	5,273,956
2023 January	5,273,956	-	-	5,273,956
February	5,273,956	-	-	5,273,956
March	5,273,956	-	-	5,273,956
April	5,273,956	-	-	5,273,956
May	5,273,956	-	-	5,273,956
June	5,273,956	-	-	5,273,956
July	5,273,956	-	-	5,273,956
August	5,273,956	-	-	5,273,956
September	5,273,956	-	-	5,273,956
October	5,273,956	-	-	5,273,956
November	5,273,956	-	-	5,273,956
December	5,273,956	-	-	5,273,956
2024 January	5,273,956	-	(439,496)	4,834,460
February	4,834,460	-	(439,496)	4,394,963
March	4,394,963	-	(439,496)	3,955,467
April	3,955,467	-	(439,496)	3,515,971
May	3,515,971	-	(439,496)	3,076,474
June	3,076,474	-	(439,496)	2,636,978
July	2,636,978	-	(439,496)	2,197,482
August	2,197,482	-	(439,496)	1,757,985
September	1,757,985	-	(439,496)	1,318,489
October	1,318,489	-	(439,496)	878,993
November	878,993	-	(439,496)	439,496
December	439,496	-	(439,496)	0
			<b>Pro Forma Amort =</b>	<b>(5,273,956)</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**WA COVID-19 Bill Assistance Program**  
**GL Account 187362 - Actuals for 12 Months Ended June 2022**

Year	Month	Accrual	Accumulated Balance
2021	6	-	1,475,474
2021	7	142,838	1,618,312
2021	8	231,975	1,850,287
2021	9	151,250	2,001,537
2021	10	122,962	2,124,499
2021	11	198,205	2,322,704
2021	12	683,356	3,006,060
2022	1	60,277	3,066,337
2022	2	19,508	3,085,845
2022	3	13,443	3,099,288
2022	4	-	3,099,288
2022	5	2,038	3,101,325
2022	6	-	3,101,325
<b>AMA Balance</b>			<b>2,555,323</b>

**GL Account Balance**  
**Account Number 187362**  
**Calendar Year 2021**

**Calendar Year 2022**

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...					Balance Car...				3,006,059.70
1					1	61,995.09	1,718.11	60,276.98	3,066,336.68
2					2	19,508.02		19,508.02	3,085,844.70
3					3	13,442.98		13,442.98	3,099,287.68
4	1,077,050.32	405.00	1,076,645.32	1,076,645.32	4				3,099,287.68
5	227,215.76	1,084.11	226,131.65	1,302,776.97	5	2,037.62		2,037.62	3,101,325.30
6	172,696.54		172,696.54	1,475,473.51	6				3,101,325.30
7	144,651.11	1,812.73	142,838.38	1,618,311.89	7				3,101,325.30
8	232,631.16	656.36	231,974.80	1,850,286.69	8				3,101,325.30
9	151,250.06		151,250.06	2,001,536.75	9				3,101,325.30
10	122,962.16		122,962.16	2,124,498.91	10				3,101,325.30
11	199,269.81	1,064.95	198,204.86	2,322,703.77	11				3,101,325.30
12	683,355.93		683,355.93	3,006,059.70	12				3,101,325.30

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**Electric Vehicle Supply Equipment Pilot Deferred Costs**

PAGE 8.2.6

	<u>Amortization</u>
Test Period Amount (below)	-
Pro Forma Amount (below)	911,209
Adjustment:	<u>911,209</u>
	<b>Ref 8.2</b>

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest<sup>1</sup></u>	<u>Ending Bal.</u>
2021 June	-	-	-	-	396,621
July	396,621	96,788	-	1,205	494,615
August	494,615	1,698	-	1,342	497,655
September	497,655	4,791	-	1,354	503,800
October	503,800	1,354	-	1,366	506,520
November	506,520	25,231	-	1,406	533,158
December	533,158	61,560	-	1,527	596,245
January	596,245	3,079	-	1,619	600,943
2022 February	600,943	1,601	-	1,630	604,174
March	604,174	1,605	-	1,638	607,417
April	607,417	17,645	-	1,669	626,731
May	626,731	15,307	-	1,718	643,757
June	643,757	(370)	-	1,743	645,130
July	645,130	1,878	-	1,938	648,946
August	648,946	1,886	-	1,950	652,782
September	652,782	1,892	-	1,961	656,635
October	656,635	102,793	-	2,897	762,325
November	762,325	12,607	-	3,145	778,077
December	778,077	43,564	-	3,273	824,914
January	824,914	-	-	4,338	829,252
2023 February	829,252	-	-	4,360	833,612
March	833,612	-	-	4,383	837,996
April	837,996	-	-	4,406	842,402
May	842,402	-	-	4,430	846,832
June	846,832	-	-	4,453	851,285
July	851,285	-	-	4,476	855,761
August	855,761	-	-	4,500	860,261
September	860,261	-	-	4,524	864,784
October	864,784	-	-	4,547	869,332
November	869,332	-	-	4,571	873,903
December	873,903	-	-	4,595	878,498
January	878,498	-	(75,934)	4,819	807,383
2024 February	807,383	-	(75,934)	4,445	735,894
March	735,894	-	(75,934)	4,069	664,029
April	664,029	-	(75,934)	3,691	591,787
May	591,787	-	(75,934)	3,311	519,164
June	519,164	-	(75,934)	2,930	446,160
July	446,160	-	(75,934)	2,546	372,771
August	372,771	-	(75,934)	2,160	298,997
September	298,997	-	(75,934)	1,772	224,835
October	224,835	-	(75,934)	1,382	150,282
November	150,282	-	(75,934)	990	75,338
December	75,338	-	(75,934)	596	(0)
			<b>Pro Forma Amort =</b>	(911,209)	

<sup>1</sup> Interest rates based upon quarterly electric interest rate published by FERC



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Assets and Liabilities Amortization - Year 1**  
**WA Electric Vehicle Supply Equipment Pilot Program**  
**GL Account 187664 - Actuals for 12 Months Ended June 2022**

Year	Month	Accrual	Accumulated Balance
2021	6	-	396,621
2021	7	96,788	493,410
2021	8	1,698	495,107
2021	9	4,791	499,899
2021	10	1,354	501,253
2021	11	25,231	526,484
2021	12	61,560	588,044
2022	1	3,079	591,123
2022	2	1,601	592,724
2022	3	1,605	594,329
2022	4	17,645	611,974
2022	5	15,307	627,281
2022	6	(370)	626,911
		<b>AMA Balance</b>	<b>552,783</b>

**GL Account Balance**  
**Account Number 187664**  
**Calendar Year 2021**

**Calendar Year 2022**

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				221,506.86	Balance Car...				588,044.36
1	599.91		599.91	222,106.77	1	3,078.57		3,078.57	591,122.93
2	85,013.75		85,013.75	307,120.52	2	1,600.96		1,600.96	592,723.89
3	1,681.18		1,681.18	308,801.70	3	1,605.29		1,605.29	594,329.18
4	84,289.59		84,289.59	393,091.29	4	19,128.83	1,483.94	17,644.89	611,974.07
5	2,458.91		2,458.91	395,550.20	5	32,804.89	17,497.50	15,307.39	627,281.46
6	1,071.28		1,071.28	396,621.48	6	1,698.89	2,069.00	370.11-	626,911.35
7	96,788.12		96,788.12	493,409.60	7	1,880.73	2.80	1,877.93	628,789.28
8	1,697.81		1,697.81	495,107.41	8	1,886.37		1,886.37	630,675.65
9	4,791.26		4,791.26	499,898.67	9	1,892.03		1,892.03	632,567.68
10	1,353.89		1,353.89	501,252.56	10	102,792.84		102,792.84	735,360.52
11	25,231.33		25,231.33	526,483.89	11	12,606.95		12,606.95	747,967.47
12	61,560.47		61,560.47	588,044.36	12	53,143.13	9,578.50	43,564.63	791,532.10

**PacifiCorp  
Washington 2023 General Rate Case  
Customer Advances for Construction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	RES	(129,077)	CA	Situs	-	8.3.1
Customer Advances	252	RES	5,867,993	OR	Situs	-	8.3.1
Customer Advances	252	RES	(554,569)	WA	Situs	(554,569)	8.3.1
Customer Advances	252	RES	(1,308,982)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(21,006,136)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(1,346,291)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(14,781,883)	SG	7.979%	(1,179,414)	8.3.1
Customer Advances	252	RES	3,913	CAGW	22.163%	867	8.3.1
Customer Advances	252	RES	33,255,032	CAGE	0.0000%	-	8.3.1
			-			(1,733,115)	

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction included in the historical period.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Customer Advances for Construction**

PAGE 8.3.1

**AMA Basis:**

<b>Account</b>	<b>AMA Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(129,077)	<b>(129,077)</b>	<b>8.3</b>
252OR	(9,321,300)	(3,453,307)	<b>5,867,993</b>	<b>8.3</b>
252WA	-	(554,569)	<b>(554,569)</b>	<b>8.3</b>
252IDU	-	(1,308,982)	<b>(1,308,982)</b>	<b>8.3</b>
252UT	(247,394)	(21,253,530)	<b>(21,006,136)</b>	<b>8.3</b>
252WYP	-	(1,346,291)	<b>(1,346,291)</b>	<b>8.3</b>
252WYU	-	-	-	<b>8.3</b>
252SG	(19,119)	(14,801,002)	<b>(14,781,883)</b>	<b>8.3</b>
252CAGW	(3,913)	-	<b>3,913</b>	<b>8.3</b>
252CAGE	(33,255,032)	-	<b>33,255,032</b>	<b>8.3</b>
<b>Total</b>	<b>(42,846,758)</b>	<b>(42,846,758)</b>	-	

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	PRO	(0)	CAGW	22.163%	(0)	
Steam Plant	312	PRO	101,013,512	CAGE	0.000%	-	
Steam Plant	312	PRO	822,457	SG	7.979%	65,622	
Steam Plant	312	PRO	(0)	JBG	22.163%	(0)	
Hydro Plant	332	PRO	126,123,763	SG-P	7.979%	10,063,134	
Hydro Plant	332	PRO	49,145,588	SG-U	7.979%	3,921,217	
Other Plant	343	PRO	10,526,988	CAGW	22.163%	2,333,095	
Other Plant	343	PRO	32,248,418	CAGE	0.000%	-	
Other Plant	343	PRO	-	SG	7.979%	-	
Other Plant	343	PRO	111,904,572	SG-W	7.979%	8,928,617	
Transmission Plant	355	PRO	(67,370)	CAGW	22.163%	(14,931)	
Transmission Plant	355	PRO	-	CAGE	0.000%	-	
Transmission Plant	355	PRO	667,865,245	SG	7.979%	53,287,482	
Distribution Plant	360	PRO	9,367,075	Situs	WA	365,401	
Distribution Plant	361	PRO	18,137,402	Situs	WA	707,524	
Distribution Plant	362	PRO	150,086,739	Situs	WA	5,854,752	
Distribution Plant	363	PRO	-	Situs	WA	-	
Distribution Plant	364	PRO	184,396,982	Situs	WA	7,193,165	
Distribution Plant	365	PRO	115,339,329	Situs	WA	4,499,286	
Distribution Plant	366	PRO	58,065,884	Situs	WA	2,265,099	
Distribution Plant	367	PRO	133,883,960	Situs	WA	5,222,696	
Distribution Plant	368	PRO	199,436,012	Situs	WA	7,779,824	
Distribution Plant	369	PRO	125,497,156	Situs	WA	4,895,534	
Distribution Plant	370	PRO	34,042,557	Situs	WA	1,327,970	
Distribution Plant	371	PRO	1,124,468	Situs	WA	43,865	
Distribution Plant	373	PRO	8,059,255	Situs	WA	314,384	
General Plant	397	PRO	1,390,381	CA	0.000%	-	
General Plant	397	PRO	13,082,625	OR	0.000%	-	
General Plant	397	PRO	2,296,434	WA	100.000%	2,296,434	
General Plant	397	PRO	21,431,936	WYP	0.000%	-	
General Plant	397	PRO	34,129,334	UT	0.000%	-	
General Plant	397	PRO	4,786,724	ID	0.000%	-	
General Plant	397	PRO	(646,146)	WYU	0.000%	-	
General Plant	397	PRO	3,074,867	CAGE	0.000%	-	
General Plant	397	PRO	4,378,263	CAGW	22.163%	970,354	
General Plant	397	PRO	(1,539,375)	SG	7.979%	(122,823)	
General Plant	397	PRO	47,428,040	SO	7.085%	3,360,078	
General Plant	397	PRO	(2,360,402)	CN	6.743%	(159,161)	
General Plant	397	PRO	(2,480,848)	JBG	22.163%	(549,830)	
General Plant	397	PRO	(274,749)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
			<u>2,261,717,079</u>			<u>124,848,788</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included, as well as in adjustment 7.4.

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

PAGE 8.4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Intangible Plant	303	PRO	-	CA	0.000%	-	
Intangible Plant	303	PRO	(4,080,912)	CN	6.743%	(275,175)	
Intangible Plant	303	PRO	(33,572)	CAGW	22.163%	(7,441)	
Intangible Plant	303	PRO	(404,893)	CAGE	0.000%	-	
Intangible Plant	303	PRO	(2,070)	ID	0.000%	-	
Intangible Plant	303	PRO	(8,719)	OR	0.000%	-	
Intangible Plant	303	PRO	(9,320)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	JBG	22.163%	-	
Intangible Plant	303	PRO	(842,077)	SG	7.979%	(67,187)	
Intangible Plant	302	PRO	(111,974)	SG-P	7.979%	(8,934)	
Intangible Plant	302	PRO	(407,449)	SG-U	7.979%	(32,509)	
Intangible Plant	303	PRO	115,703,240	SO	7.085%	8,197,090	
Intangible Plant	302	PRO	(18,506)	UT	0.000%	-	
Intangible Plant	303	PRO	-	WA	100.000%	-	
Intangible Plant	303	PRO	-	WYP	0.000%	-	
Intangible Plant	303	PRO	-	WYU	0.000%	-	
Intangible Plant	303	PRO	-	SG-P	7.979%	-	
			<u>109,783,748</u>			<u>7,805,843</u>	
		<b>Total</b>	<u>2,371,500,827</u>			<u>132,654,631</u>	8.4.3
<b>Adjustment to Tax:</b>							
Sch M Add - SO - 2024 Bk Depr	SCHMAT	PRO	(4,760,611)	SO	7.085%	(337,269)	
Sch M Add - SG - 2024 Bk Depr	SCHMAT	PRO	(343,103)	SG	7.979%	(27,375)	
			<u>(5,103,714)</u>			<u>(364,645)</u>	
Sch M Ded - SO - 2024 Tax Depr	SCHMDT	PRO	(42,797,310)	SO	7.085%	(3,032,010)	
Sch M Ded - SG - 2024 Tax Depr	SCHMDT	PRO	5,443,652	SG	7.979%	434,337	
			<u>(37,353,658)</u>			<u>(2,597,673)</u>	
DIT Exp - SO - 2024 Bk Depr	41110	PRO	1,170,472	SO	7.085%	82,923	
DIT Exp - SG - 2024 Bk Depr	41110	PRO	84,357	SG	7.979%	6,731	
			<u>1,254,829</u>			<u>89,654</u>	
DIT Exp - SO - 2024 Tax Depr	41010	PRO	(10,522,405)	SO	7.085%	(745,468)	
DIT Exp - SG - 2024 Tax Depr	41010	PRO	1,338,408	SG	7.979%	106,789	
			<u>(9,183,997)</u>			<u>(638,680)</u>	
ADIT - SO	282	PRO	4,111,910	SO	7.085%	291,312	
ADIT - SG	282	PRO	(21,859)	SG	7.979%	(1,744)	
			<u>4,090,051</u>			<u>289,568</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included, as well as in adjustment 7.4.

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

Description	Account	Factor	Adjusted	EPIS Balance	Adjustment
			End of Period June 2022 EPIS Balance	AMA Dec 2024	
<b>Steam Production Plant:</b>					
Control Area Generation - West	312	CAGW	-	(0)	(0)
Control Area Generation - East	312	CAGE	5,026,172,275	5,125,461,645	99,289,370
Pollution Control	312	CAGE	-	1,724,141	1,724,141
System Generation	312	SG	257,611,478	258,433,934	822,457
Jim Bridger Generation	312	JBG	-	(0)	(0)
Total Steam Plant			5,283,783,752	5,385,619,721	101,835,969
<b>Hydro Production Plant:</b>					
System Generation	332	SG-P	841,768,603	967,892,365	126,123,763
System Generation	332	SG-U	198,751,006	247,896,594	49,145,588
Klamath	332	SG-P	98,522,128	98,522,128	-
Total Hydro Plant			1,139,041,736	1,314,311,087	175,269,351
<b>Other Production Plant:</b>					
Control Area Generation - West	343	CAGW	543,279,730	553,806,718	10,526,988
Control Area Generation - East	343	CAGE	1,480,021,002	1,512,269,419	32,248,418
System Generation	343	SG	116,955	116,955	-
System Generation - Wind	343	SG-W	3,421,364,172	3,533,268,744	111,904,572
Total Other Production Plant			5,444,781,858	5,599,461,836	154,679,978
<b>Transmission Plant:</b>					
Control Area Generation - West	355	CAGW	17,801,179	17,733,809	(67,370)
Control Area Generation - East	355	CAGE	168,851,161	168,851,161	-
System Generation	355	SG	7,520,512,176	8,188,377,421	667,865,245
Total Transmission Plant			7,707,164,516	8,374,962,392	667,797,875
<b>Distribution Plant:</b>					
California	360-373	CA	320,828,679	434,658,507	113,829,828
Oregon	360-373	OR	2,475,862,628	2,691,461,590	215,598,962
Washington	360-373	WA	600,413,327	640,882,829	40,469,502
Eastern Wyoming	360-373	WYP	719,738,226	767,599,326	47,861,101
Utah	360-373	UT	3,519,711,367	4,087,985,181	568,273,814
Idaho	360-373	ID	412,551,494	464,708,152	52,156,658
Western Wyoming	360-373	WYU	149,318,047	148,565,002	(753,044)
Total Distribution Plant			8,198,423,768	9,235,860,589	1,037,436,820
<b>General Plant:</b>					
California	397	CA	22,546,929	23,937,311	1,390,381
Oregon	397	OR	217,096,137	230,178,761	13,082,625
Washington	397	WA	49,502,732	51,799,167	2,296,434
Eastern Wyoming	397	WYP	92,132,905	113,564,841	21,431,936
Utah	397	UT	260,893,513	295,022,847	34,129,334
Idaho	397	ID	56,833,443	61,620,168	4,786,724
Western Wyoming	397	WYU	18,912,655	18,266,509	(646,146)
Control Area Generation - East	397	CAGE	92,389,483	95,464,350	3,074,867
Control Area Generation - West	397	CAGW	2,917,373	7,295,636	4,378,263
System Generation	397	SG	197,318,568	195,779,193	(1,539,375)
General Office	397	SO	370,291,657	417,719,696	47,428,040
Customer Service	397	CN	16,604,870	14,244,468	(2,360,402)
Jim Bridger	397	JBG	22,418,750	19,937,902	(2,480,848)
Control Area Energy - East	397	CAEE	3,307,331	3,032,583	(274,749)
Total General Plant			1,423,166,345	1,547,863,430	124,697,085

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

Description	Account	Factor	Adjusted	EPIS Balance	Adjustment
			End of Period June 2022 EPIS Balance	AMA Dec 2024	
<b>Mining Plant:</b>					
Coal Mine	399	CAEE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
<b>Intangible Plant:</b>					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	225,843,744	221,762,833	(4,080,912)
Control Area Generation - West	303	CAGW	29,296,316	29,262,744	(33,572)
Control Area Generation - East	303	CAGE	69,448,695	69,043,803	(404,893)
Idaho	303	ID	4,369,418	4,367,348	(2,070)
Oregon	303	OR	4,615,415	4,606,696	(8,719)
Control Area Energy - East	303	CAEE	9,106	(214)	(9,320)
Jim Bridger	303	JBG	2,634,359	2,634,359	-
System Generation	303	SG	110,425,702	109,583,625	(842,077)
System Generation	302	SG-P	103,455,075	103,343,101	(111,974)
System Generation	302	SG-U	10,499,692	10,092,243	(407,449)
General Office	303	SO	451,886,805	567,590,045	115,703,240
Utah	302	UT	(26,167,501)	(26,186,007)	(18,506)
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,750,431	5,750,431	-
Western Wyoming	303	WYU	-	-	-
Klamath	303	SG-P	74,111,750	74,111,750	-
Total Intangible Plant			1,068,697,162	1,178,480,911	109,783,748
<b>Total EPIS Balance</b>			30,266,882,039	32,638,382,866	2,371,500,827
				<b>Ref. 8.4.31</b>	<b>Ref 8.4</b>

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Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,026,172,275	3,664,691	(2,442,612)	5,027,394,354	1,525,469	(2,442,612)	5,026,477,212	3,026,494	(2,442,612)
System Generation	SG	101,248,385	(5,570)	(58,810)	101,184,005	(5,570)	(58,810)	101,119,625	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	-	-	126,514,962	-	-
Total Steam Plant		5,283,783,762	3,659,121	(2,501,422)	5,284,941,452	1,519,899	(2,501,422)	5,283,959,929	3,020,924	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	841,768,603	1,942,696	(244,985)	843,466,313	2,038,772	(244,985)	845,260,100	13,122,649	(244,985)
System Generation	SG-U	198,751,006	(55,003)	(76,017)	198,619,985	3,667,620	(76,017)	202,211,588	1,068,874	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,139,041,736	1,887,693	(321,002)	1,140,608,426	5,706,393	(321,002)	1,145,993,816	14,191,523	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	543,279,730	3,094	(92,879)	543,189,946	647,176	(92,879)	543,744,242	3,085	(92,879)
Control Area Generation - East	CAGE	1,480,021,002	(99,780)	(1,535,625)	1,478,385,597	(99,780)	(1,535,625)	1,476,750,192	98,041	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,421,364,172	145,791	(122,592)	3,421,387,371	27,467	(122,592)	3,421,292,247	194,472	(122,592)
Total Other Plant		5,444,781,858	49,105	(1,751,095)	5,443,079,868	574,863	(1,751,095)	5,441,903,636	295,597	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,801,179	-	(2,807)	17,798,372	-	(2,807)	17,795,565	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,520,512,176	5,267,234	(1,369,981)	7,524,409,429	18,507,647	(1,369,981)	7,541,547,095	8,997,577	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,707,164,516	5,267,234	(1,372,788)	7,711,058,962	18,507,647	(1,372,788)	7,728,193,820	8,997,577	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	320,828,679	2,305,918	(151,471)	322,983,127	2,701,707	(151,471)	325,533,363	2,548,193	(151,471)
Oregon	OR	2,475,862,628	7,743,777	(1,833,415)	2,481,772,991	9,232,904	(1,833,415)	2,489,172,480	8,675,497	(1,833,415)
Washington	WA	600,413,327	1,102,134	(198,519)	601,316,942	2,093,445	(198,519)	603,211,867	910,985	(198,519)
Eastern Wyoming	WYP	719,738,226	1,510,976	(276,213)	720,972,989	3,060,934	(276,213)	723,757,709	2,234,490	(276,213)
Utah	UT	3,519,711,367	31,789,903	(1,532,456)	3,549,968,814	16,745,139	(1,532,456)	3,565,181,498	18,675,791	(1,532,456)
Idaho	ID	412,551,494	4,910,427	(195,685)	417,266,237	2,524,235	(195,685)	419,594,788	4,659,777	(195,685)
Western Wyoming	WYU	149,318,047	-	(31,377)	149,286,670	-	(31,377)	149,255,293	-	(31,377)
Total Distribution Plant		8,198,423,768	49,363,136	(4,219,136)	8,243,567,769	36,358,365	(4,219,136)	8,275,706,998	37,704,733	(4,219,136)



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Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,546,929	36,977	(57,419)	22,526,487	18,640	(57,419)	22,487,708	74,828	(57,419)
Oregon	OR	217,096,137	1,726,567	(610,103)	218,212,600	274,746	(610,103)	217,877,243	2,072,826	(610,103)
Washington	WA	49,502,732	134,156	(110,961)	49,525,927	113,030	(110,961)	49,527,986	515,612	(110,961)
Eastern Wyoming	WYP	92,132,905	527,749	(183,594)	92,477,060	350,187	(183,594)	92,643,653	739,226	(183,594)
Utah	UT	260,893,513	1,505,403	(448,297)	261,950,619	1,813,981	(448,297)	263,316,303	3,024,306	(448,297)
Idaho	ID	56,833,443	109,405	(66,774)	56,876,074	110,666	(66,774)	56,919,966	317,530	(66,774)
Western Wyoming	WYU	18,912,655	-	(26,923)	18,885,732	-	(26,923)	18,858,810	-	(26,923)
Control Area Generation - West	CAGW	2,917,373	-	(16,338)	2,901,035	-	(16,338)	2,884,697	-	(16,338)
Control Area Generation - East	CAGE	92,389,483	59,862	(328,370)	92,120,975	528,076	(328,370)	92,320,681	46,416	(328,370)
System Generation	SG	197,318,588	250,907	(338,180)	197,231,295	987,274	(338,180)	197,880,389	450,323	(338,180)
General Office	SO	370,291,657	1,871,105	(1,382,441)	370,780,321	2,211,388	(1,382,441)	371,609,268	5,295,664	(1,382,441)
Customer Service	CN	16,604,870	-	(98,350)	16,506,520	-	(98,350)	16,408,169	-	(98,350)
Jim Bridger	JBG	22,418,750	-	(103,369)	22,315,381	-	(103,369)	22,212,013	-	(103,369)
Control Area Energy - East	CAEE	3,307,331	-	(11,448)	3,295,883	-	(11,448)	3,284,435	-	(11,448)
Total General Plant		1,423,166,345	6,222,132	(3,782,567)	1,425,605,910	6,407,989	(3,782,567)	1,428,231,332	12,536,732	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,843,744	-	(170,038)	225,673,706	-	(170,038)	225,503,668	-	(170,038)
Control Area Generation - West	CAGW	29,296,316	-	(1,399)	29,294,917	-	(1,399)	29,293,518	-	(1,399)
Control Area Generation - East	CAGE	69,448,695	-	(16,871)	69,431,825	-	(16,871)	69,414,954	-	(16,871)
Idaho	ID	4,369,418	-	(86)	4,369,332	-	(86)	4,369,246	-	(86)
Oregon	OR	4,615,415	-	(363)	4,615,052	-	(363)	4,614,689	-	(363)
Control Area Energy - East	CAEE	9,106	-	(388)	8,717	-	(388)	8,329	-	(388)
System Generation	SG	110,425,702	-	(35,087)	110,390,616	-	(35,087)	110,355,529	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,455,075	-	(4,666)	103,450,409	-	(4,666)	103,445,744	-	(4,666)
System Generation	SG-U	10,499,692	-	(16,977)	10,482,715	-	(16,977)	10,465,738	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	451,886,805	15,216,933	(558,870)	466,544,868	9,686,310	(558,870)	475,672,308	6,921,020	(558,870)
Utah	UT	(26,167,501)	-	(771)	(26,168,272)	-	(771)	(26,169,043)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,068,697,162	15,216,933	(805,516)	1,083,108,580	9,686,310	(805,516)	1,091,989,374	6,921,020	(805,516)
<b>Total</b>										
		30,266,882,039	81,685,354	(14,753,525)	30,333,793,868	78,761,465	(14,753,525)	30,397,801,807	83,668,105	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,027,061,094	5,800,238	(2,442,612)	5,030,418,720	12,169,013	(2,442,612)	5,040,145,122	31,111,123	(2,442,612)
System Generation	SG	101,055,245	(5,570)	(58,810)	100,990,865	(5,570)	(58,810)	100,926,485	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	252,341	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	121,193	-	126,636,155	228,669	-
Total Steam Plant		5,284,479,431	5,794,668	(2,501,422)	5,287,772,678	12,284,636	(2,501,422)	5,297,555,893	31,586,563	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	858,137,764	5,853,927	(244,985)	863,746,705	12,645,769	(244,985)	876,147,489	12,485,256	(244,985)
System Generation	SG-U	203,204,445	1,501,816	(76,017)	204,630,244	1,726,366	(76,017)	206,280,593	7,954,371	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,159,864,337	7,355,743	(321,002)	1,166,899,077	14,372,135	(321,002)	1,180,950,209	20,439,627	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	543,654,448	101,194	(92,879)	543,662,763	3,085	(92,879)	543,572,969	6,472,851	(92,879)
Control Area Generation - East	CAGE	1,475,312,608	4,401	(1,535,625)	1,473,781,384	(99,173)	(1,535,625)	1,472,146,586	386,593	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,421,364,127	(48,235)	(122,592)	3,421,193,300	(48,235)	(122,592)	3,421,022,473	2,760,263	(122,592)
Total Other Plant		5,440,448,139	57,359	(1,751,095)	5,438,754,403	(144,324)	(1,751,095)	5,436,858,984	9,619,707	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,792,758	-	(2,807)	17,789,951	-	(2,807)	17,787,144	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,549,174,691	22,404,012	(1,369,981)	7,570,208,722	48,881,296	(1,369,981)	7,617,720,037	46,326,584	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,735,818,610	22,404,012	(1,372,788)	7,756,849,834	48,881,296	(1,372,788)	7,804,358,342	46,326,584	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	327,930,086	4,134,816	(151,471)	331,913,431	17,441,770	(151,471)	349,203,731	10,211,526	(151,471)
Oregon	OR	2,496,014,561	8,996,447	(1,833,415)	2,503,177,593	12,152,099	(1,833,415)	2,513,496,278	15,151,722	(1,833,415)
Washington	WA	603,924,333	1,077,506	(198,519)	604,803,319	781,911	(198,519)	605,386,711	8,579,101	(198,519)
Eastern Wyoming	WYP	725,715,986	2,142,135	(276,213)	727,581,908	2,451,112	(276,213)	729,756,806	2,880,020	(276,213)
Utah	UT	3,582,324,833	32,259,098	(1,532,456)	3,613,051,474	21,885,208	(1,532,456)	3,633,404,226	27,804,147	(1,532,456)
Idaho	ID	424,058,880	4,263,474	(195,685)	428,126,670	1,694,474	(195,685)	429,625,459	2,412,742	(195,685)
Western Wyoming	WYU	149,223,916	-	(31,377)	149,192,539	-	(31,377)	149,161,163	-	(31,377)
Total Distribution Plant		8,309,192,595	52,873,476	(4,219,136)	8,357,846,935	56,406,574	(4,219,136)	8,410,034,374	67,039,258	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,505,117	78,366	(57,419)	22,526,064	56,992	(57,419)	22,525,637	51,279	(57,419)
Oregon	OR	219,339,966	1,955,568	(610,103)	220,685,431	2,216,134	(610,103)	222,291,461	2,802,648	(610,103)
Washington	WA	49,932,647	485,595	(110,961)	50,307,280	438,706	(110,961)	50,635,025	573,504	(110,961)
Eastern Wyoming	WYP	93,199,285	472,042	(183,594)	93,487,733	248,472	(183,594)	93,552,610	6,677,574	(183,594)
Utah	UT	265,892,312	2,393,485	(448,297)	267,837,500	2,242,034	(448,297)	269,631,237	9,864,497	(448,297)
Idaho	ID	57,170,722	210,285	(66,774)	57,314,233	250,413	(66,774)	57,497,871	1,163,169	(66,774)
Western Wyoming	WYU	18,831,887	-	(26,923)	18,804,964	-	(26,923)	18,778,041	-	(26,923)
Control Area Generation - West	CAGW	2,868,359	-	(16,338)	2,852,022	-	(16,338)	2,835,684	21,608	(16,338)
Control Area Generation - East	CAGE	92,038,728	45,366	(328,370)	91,755,724	826,047	(328,370)	92,253,402	153,874	(328,370)
System Generation	SG	197,992,532	172,198	(338,180)	197,826,550	10,250	(338,180)	197,498,621	1,897,779	(338,180)
General Office	SO	375,522,491	2,883,976	(1,382,441)	377,024,027	930,363	(1,382,441)	376,571,949	7,774,969	(1,382,441)
Customer Service	CN	16,309,819	-	(98,350)	16,211,469	-	(98,350)	16,113,119	-	(98,350)
Jim Bridger	JBG	22,108,644	-	(103,369)	22,005,275	-	(103,369)	21,901,907	-	(103,369)
Control Area Energy - East	CAEE	3,272,988	-	(11,448)	3,261,540	-	(11,448)	3,250,092	-	(11,448)
Total General Plant		1,436,985,497	8,696,881	(3,782,567)	1,441,899,812	7,219,411	(3,782,567)	1,445,336,656	30,980,901	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,333,630	-	(170,038)	225,163,592	-	(170,038)	224,993,554	-	(170,038)
Control Area Generation - West	CAGW	29,292,119	-	(1,399)	29,290,720	-	(1,399)	29,289,322	-	(1,399)
Control Area Generation - East	CAGE	69,398,084	-	(16,871)	69,381,213	-	(16,871)	69,364,343	-	(16,871)
Idaho	ID	4,369,160	-	(86)	4,369,073	-	(86)	4,368,987	-	(86)
Oregon	OR	4,614,325	-	(363)	4,613,962	-	(363)	4,613,599	-	(363)
Control Area Energy - East	CAEE	7,941	-	(388)	7,552	-	(388)	7,164	-	(388)
System Generation	SG	110,320,443	-	(35,087)	110,285,356	-	(35,087)	110,250,270	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,441,078	-	(4,666)	103,436,412	-	(4,666)	103,431,747	-	(4,666)
System Generation	JBG	10,448,761	-	(16,977)	10,431,784	-	(16,977)	10,414,807	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	482,034,457	1,321,360	(558,870)	482,796,948	366,874	(558,870)	482,604,951	7,403,258	(558,870)
Utah	UT	(26,169,814)	-	(771)	(26,170,585)	-	(771)	(26,171,356)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,098,104,878	1,321,360	(805,516)	1,098,620,723	366,874	(805,516)	1,098,182,081	7,403,258	(805,516)
<b>Total</b>										
		30,466,716,387	98,503,500	(14,753,525)	30,550,466,362	139,386,602	(14,753,525)	30,675,099,439	213,395,897	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,068,813,633	1,016,660	(2,442,612)	5,067,387,682	770,360	(2,442,612)	5,065,715,430	8,571,985	(2,442,612)
System Generation	SG	100,862,105	(5,570)	(58,810)	100,797,725	(5,570)	(58,810)	100,733,345	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	252,341	-	-	252,341	-	-	252,341	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,864,824	12,884	-	126,877,708	12,884	-	126,890,592	12,884	-
Total Steam Plant		5,326,641,034	1,023,974	(2,501,422)	5,325,163,587	777,674	(2,501,422)	5,323,439,839	8,579,299	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	888,387,759	(40,717)	(244,985)	888,102,057	(84,780)	(244,985)	887,772,292	1,191,899	(244,985)
System Generation	SG-U	214,158,947	(74,826)	(76,017)	214,008,103	2,762,183	(76,017)	216,694,269	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,201,068,834	(115,543)	(321,002)	1,200,632,289	2,677,402	(321,002)	1,202,988,688	1,117,073	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	549,952,942	10,717	(92,879)	549,870,780	10,717	(92,879)	549,788,619	19,716	(92,879)
Control Area Generation - East	CAGE	1,470,997,555	(47,259)	(1,535,625)	1,469,414,671	(47,259)	(1,535,625)	1,467,831,786	136,436	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,423,660,145	35,267	(122,592)	3,423,572,820	35,267	(122,592)	3,423,485,495	3,631,235	(122,592)
Total Other Plant		5,444,727,596	(1,275)	(1,751,095)	5,442,975,226	(1,275)	(1,751,095)	5,441,222,855	3,787,387	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,784,337	-	(2,807)	17,781,530	-	(2,807)	17,778,723	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,682,676,639	4,161,739	(1,369,981)	7,685,468,397	3,621,747	(1,369,981)	7,687,720,163	18,625,265	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,849,312,137	4,161,739	(1,372,788)	7,852,101,088	3,621,747	(1,372,788)	7,854,350,047	18,625,265	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	359,263,786	719,210	(151,471)	359,831,526	915,078	(151,471)	360,595,134	2,879,431	(151,471)
Oregon	OR	2,526,814,584	1,899,327	(1,833,415)	2,528,880,496	2,252,790	(1,833,415)	2,527,299,871	14,172,890	(1,833,415)
Washington	WA	613,767,293	537,245	(198,519)	614,106,018	650,476	(198,519)	614,557,974	2,050,427	(198,519)
Eastern Wyoming	WYP	732,360,613	1,385,182	(276,213)	733,469,582	1,491,837	(276,213)	734,685,205	1,776,963	(276,213)
Utah	UT	3,659,675,917	13,119,823	(1,532,456)	3,671,263,284	19,528,832	(1,532,456)	3,689,259,660	14,468,789	(1,532,456)
Idaho	ID	431,842,517	1,243,158	(195,685)	432,889,990	1,274,807	(195,685)	433,969,113	1,664,347	(195,685)
Western Wyoming	WYU	149,129,786	-	(31,377)	149,098,409	-	(31,377)	149,067,032	-	(31,377)
Total Distribution Plant		8,472,854,496	18,903,945	(4,219,136)	8,487,539,305	26,113,819	(4,219,136)	8,509,433,989	37,012,848	(4,219,136)

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Description	Factor	Adjusted EPIS Balance		Capital		Retirements		Adjusted EPIS Balance		Capital		Retirements	
		Dec 2022	Jan 2023	Additions	Retirements	Jan 2023	Additions	Feb 2023	Additions	Feb 2023	Additions	Retirements	
<b>General Plant:</b>													
California	CA	22,519,497	22,470,083	8,006	(57,419)	8,006	(57,419)	22,419,479	9,890	9,890	(57,419)		
Oregon	OR	224,484,006	223,915,936	42,034	(610,103)	42,034	(610,103)	223,343,738	61,594	61,594	(610,103)		
Washington	WA	51,097,568	50,997,847	11,241	(110,961)	11,241	(110,961)	50,886,351	14,014	14,014	(110,961)		
Eastern Wyoming	WYP	100,046,590	100,455,214	592,218	(183,594)	592,218	(183,594)	100,543,558	315,139	315,139	(183,594)		
Utah	UT	279,047,437	280,313,981	1,714,841	(448,297)	1,714,841	(448,297)	280,431,876	987,295	987,295	(448,297)		
Idaho	ID	58,584,266	58,824,983	297,491	(66,774)	297,491	(66,774)	58,950,215	131,478	131,478	(66,774)		
Western Wyoming	WYU	18,751,119	18,724,196	-	(26,923)	-	(26,923)	18,697,273	-	-	(26,923)		
Control Area Generation - West	CAGW	2,840,954	2,824,616	-	(16,338)	-	(16,338)	2,808,278	-	-	(16,338)		
Control Area Generation - East	CAGE	92,078,906	91,823,073	72,537	(328,370)	72,537	(328,370)	91,617,230	66,965	66,965	(328,370)		
System Generation	SG	199,068,219	199,610,722	890,682	(338,180)	890,682	(338,180)	199,376,115	169,315	169,315	(338,180)		
General Office	SO	382,964,477	382,035,057	453,021	(1,382,441)	453,021	(1,382,441)	388,196,667	2,911,994	2,911,994	(1,382,441)		
Customer Service	CN	16,014,769	15,916,419	-	(98,350)	-	(98,350)	15,818,069	-	-	(98,350)		
Jim Bridger	JBG	21,798,538	21,695,169	-	(103,369)	-	(103,369)	21,591,801	-	-	(103,369)		
Control Area Energy - East	CAEE	3,238,644	3,227,196	-	(11,448)	-	(11,448)	3,215,748	-	-	(11,448)		
Total General Plant		1,472,534,990	1,472,834,493	4,082,070	(3,782,567)	4,082,070	(3,782,567)	1,477,906,397	4,667,684	4,667,684	(3,782,567)		
<b>Mining Plant:</b>													
Coal Mine	CAEE	1,822,901	1,822,901	-	-	-	-	1,822,901	-	-	-		
Total Mining Plant		1,822,901	1,822,901	-	-	-	-	1,822,901	-	-	-		
<b>Intangible Plant:</b>													
California	CA	481,167	481,167	-	-	-	-	481,167	-	-	-		
Customer Service	CN	224,823,516	224,653,478	-	(170,038)	-	(170,038)	224,483,440	-	-	(170,038)		
Control Area Generation - West	CAGW	29,287,923	29,286,524	-	(1,399)	-	(1,399)	29,285,125	-	-	(1,399)		
Control Area Generation - East	CAGE	69,347,472	69,330,602	-	(16,871)	-	(16,871)	69,313,731	-	-	(16,871)		
Idaho	ID	4,368,901	4,368,815	-	(86)	-	(86)	4,368,728	-	-	(86)		
Oregon	OR	4,613,235	4,612,872	-	(363)	-	(363)	4,612,509	-	-	(363)		
Control Area Energy - East	CAEE	6,776	6,387	-	(388)	-	(388)	5,999	-	-	(388)		
System Generation	SG	110,215,183	110,180,096	-	(35,087)	-	(35,087)	110,145,010	-	-	(35,087)		
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	-	74,111,750	-	-	-		
System Generation	SG-U	103,427,081	103,422,416	-	(4,666)	-	(4,666)	103,417,750	-	-	(4,666)		
System Generation	SG-J	10,397,830	10,380,853	-	(16,977)	-	(16,977)	10,363,876	-	-	(16,977)		
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	-	2,634,359	-	-	-		
General Office	SO	489,449,339	489,499,334	608,866	(558,870)	608,866	(558,870)	491,021,853	7,080,100	7,080,100	(558,870)		
Utah	UT	(26,172,127)	(26,172,898)	-	(771)	-	(771)	(26,173,669)	-	-	(771)		
Washington	WA	2,036,986	2,036,986	-	-	-	-	2,036,986	-	-	-		
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	-	5,750,431	-	-	-		
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-		
Total Intangible Plant		1,104,779,823	1,104,583,173	608,866	(805,516)	608,866	(805,516)	1,105,859,046	7,080,100	7,080,100	(805,516)		
<b>Total</b>													
		30,873,741,811	30,887,652,061	28,663,775	(14,753,525)	28,663,775	(14,753,525)	30,917,023,761	44,125,226	44,125,226	(14,753,525)	80,869,656	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Mar 2023	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2023	Capital Additions	Retirements	Adjusted EPIS Balance May 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,071,844,804	17,076,671	(2,442,612)	5,086,478,863	2,999,859	(2,442,612)	5,087,036,110	3,789,391	(2,442,612)
System Generation	SG	100,668,965	(5,570)	(58,810)	100,604,585	(5,570)	(58,810)	100,540,205	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	252,341	335,165	-	587,506	-	-	587,506	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,903,476	1,546,857	-	128,450,333	12,884	-	128,463,217	153,823	-
Total Steam Plant		5,329,517,116	18,953,123	(2,501,422)	5,345,989,418	3,007,173	(2,501,422)	5,346,475,169	3,937,644	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	888,719,205	1,763,663	(244,985)	890,237,883	264,394	(244,985)	890,257,291	1,526,127	(244,985)
System Generation	SG-U	216,548,425	(74,826)	(76,017)	216,392,582	(74,826)	(76,017)	216,241,739	550,826	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,203,784,759	1,688,837	(321,002)	1,205,152,593	189,568	(321,002)	1,205,021,158	2,076,953	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	549,715,456	29,889	(92,879)	549,652,466	240,199	(92,879)	549,799,787	276,887	(92,879)
Control Area Generation - East	CAGE	1,466,432,598	420,315	(1,535,625)	1,465,317,288	41,033	(1,535,625)	1,463,822,695	(11,993)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,426,994,138	35,267	(122,592)	3,426,906,814	35,267	(122,592)	3,426,819,489	3,631,235	(122,592)
Total Other Plant		5,443,259,147	485,470	(1,751,095)	5,441,993,522	316,499	(1,751,095)	5,440,558,926	3,896,129	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,775,915	-	(2,807)	17,773,108	-	(2,807)	17,770,301	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,684,975,447	8,589,569	(1,369,981)	7,692,195,035	31,039,094	(1,369,981)	7,721,864,147	23,150,583	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,871,602,523	8,589,569	(1,372,788)	7,878,819,304	31,039,094	(1,372,788)	7,908,485,609	23,150,583	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	363,323,095	891,029	(151,471)	364,062,653	4,361,687	(151,471)	368,272,869	5,063,877	(151,471)
Oregon	OR	2,539,639,346	7,597,604	(1,833,415)	2,545,403,535	14,964,100	(1,833,415)	2,558,534,220	14,514,389	(1,833,415)
Washington	WA	616,409,882	1,674,045	(198,519)	617,885,407	2,775,393	(198,519)	620,462,281	2,790,272	(198,519)
Eastern Wyoming	WYP	736,185,955	1,842,221	(276,213)	737,751,963	1,849,494	(276,213)	739,325,243	2,194,437	(276,213)
Utah	UT	3,702,195,994	14,701,951	(1,532,456)	3,715,365,489	80,263,723	(1,532,456)	3,794,096,755	27,047,501	(1,532,456)
Idaho	ID	435,437,775	1,696,426	(195,685)	436,938,516	1,615,693	(195,685)	438,358,525	3,957,124	(195,685)
Western Wyoming	WYU	149,035,655	-	(31,377)	149,004,278	-	(31,377)	148,972,902	-	(31,377)
Total Distribution Plant		8,542,227,701	28,403,275	(4,219,136)	8,566,411,841	105,830,090	(4,219,136)	8,668,022,795	55,567,601	(4,219,136)

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Description	Factor	Adjusted EPIS Balance		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023
<b>General Plant:</b>											
California	CA	22,371,950	22,319,550	(57,419)	12,921	(57,419)	22,275,052	20,552	(57,419)	20,552	(57,419)
Oregon	OR	222,795,229	222,237,770	(610,103)	117,647	(610,103)	221,745,313	112,102	(610,103)	112,102	(610,103)
Washington	WA	50,799,404	50,696,581	(110,961)	20,380	(110,961)	50,606,000	28,564	(110,961)	28,564	(110,961)
Eastern Wyoming	WYP	100,675,103	100,804,871	(183,594)	1,491,210	(183,594)	102,112,487	600,035	(183,594)	600,035	(183,594)
Utah	UT	280,970,874	281,204,943	(448,297)	952,083	(448,297)	281,708,730	1,577,620	(448,297)	1,577,620	(448,297)
Idaho	ID	59,014,918	59,078,661	(66,774)	170,253	(66,774)	59,182,139	224,230	(66,774)	224,230	(66,774)
Western Wyoming	WYU	18,670,350	18,643,428	(26,923)	18,643,428	(26,923)	18,616,505	-	(26,923)	-	(26,923)
Control Area Generation - West	CAGW	2,791,941	2,820,674	(16,338)	2,820,674	(16,338)	2,804,336	-	(16,338)	-	(16,338)
Control Area Generation - East	CAGE	91,355,825	91,092,517	(328,370)	104,584	(328,370)	90,868,731	63,157	(328,370)	63,157	(328,370)
System Generation	SG	199,207,249	198,972,642	(338,180)	103,573	(338,180)	198,738,035	103,573	(338,180)	103,573	(338,180)
General Office	SO	389,726,220	390,095,500	(1,382,441)	1,248,097	(1,382,441)	389,961,156	13,196,394	(1,382,441)	13,196,394	(1,382,441)
Customer Service	CN	15,719,719	15,621,369	(98,350)	-	(98,350)	15,523,019	-	(98,350)	-	(98,350)
Jim Bridger	JBG	21,488,432	21,385,063	(103,369)	-	(103,369)	21,281,695	-	(103,369)	-	(103,369)
Control Area Energy - East	CAEE	3,204,300	3,192,853	(11,448)	-	(11,448)	3,181,405	-	(11,448)	-	(11,448)
Total General Plant		1,478,791,514	1,478,166,420	(3,782,567)	4,220,748	(3,782,567)	1,478,604,601	15,926,227	(3,782,567)	15,926,227	(3,782,567)
<b>Mining Plant:</b>											
Coal Mine	CAEE	1,822,901	1,822,901	-	-	-	1,822,901	-	-	-	-
Total Mining Plant		1,822,901	1,822,901	-	-	-	1,822,901	-	-	-	-
<b>Intangible Plant:</b>											
California	CA	481,167	481,167	-	-	-	481,167	-	-	-	-
Customer Service	CN	224,313,402	224,143,364	(170,038)	-	(170,038)	223,973,327	-	(170,038)	-	(170,038)
Control Area Generation - West	CAGW	29,283,726	29,282,327	(1,399)	-	(1,399)	29,280,929	-	(1,399)	-	(1,399)
Control Area Generation - East	CAGE	69,296,860	69,279,990	(16,871)	-	(16,871)	69,263,119	-	(16,871)	-	(16,871)
Idaho	ID	4,368,642	4,368,556	(86)	-	(86)	4,368,470	-	(86)	-	(86)
Oregon	OR	4,612,146	4,611,782	(363)	-	(363)	4,611,419	-	(363)	-	(363)
Control Area Energy - East	CAEE	5,611	5,223	(388)	-	(388)	4,834	-	(388)	-	(388)
System Generation	SG	110,109,923	110,074,837	(35,087)	-	(35,087)	110,039,750	-	(35,087)	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	74,111,750	-	-	-	-
System Generation	SG-U	103,413,085	103,408,419	(4,666)	-	(4,666)	103,403,753	-	(4,666)	-	(4,666)
System Generation	SG-U	10,346,899	10,329,922	(16,977)	-	(16,977)	10,312,945	-	(16,977)	-	(16,977)
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	2,634,359	-	-	-	-
General Office	SO	497,543,083	499,785,930	(558,870)	2,303,706	(558,870)	501,530,766	6,704,769	(558,870)	6,704,769	(558,870)
Utah	UT	(26,174,441)	(26,175,212)	(771)	-	(771)	(26,175,983)	-	(771)	-	(771)
Washington	WA	2,036,986	2,036,986	-	-	-	2,036,986	-	-	-	-
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	5,750,431	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,112,133,630	1,114,129,833	(805,516)	2,303,706	(805,516)	1,115,628,023	6,704,769	(805,516)	6,704,769	(805,516)
<b>Total</b>		<b>30,983,139,892</b>	<b>31,032,465,831</b>	<b>(14,753,525)</b>	<b>146,906,878</b>	<b>(14,753,525)</b>	<b>31,164,619,183</b>	<b>111,259,904</b>	<b>(14,753,525)</b>	<b>111,259,904</b>	<b>(14,753,525)</b>

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and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,088,382,889	580,785	(2,442,612)	5,086,521,062	511,161	(2,442,612)	5,084,589,611	790,942	(2,442,612)
System Generation	SG	100,475,825	(5,570)	(58,810)	100,411,445	(5,570)	(58,810)	100,347,065	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	587,506	-	-	587,506	-	-	587,506	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,617,040	12,884	-	128,629,924	12,884	-	128,642,808	12,884	-
Total Steam Plant		5,347,911,391	588,099	(2,501,422)	5,345,998,068	518,475	(2,501,422)	5,344,015,121	798,256	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	891,538,434	(84,780)	(244,985)	891,208,668	(84,780)	(244,985)	890,878,903	(84,780)	(244,985)
System Generation	SG-U	216,716,547	1,245,055	(76,017)	217,885,584	(74,826)	(76,017)	217,734,741	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,206,777,109	1,160,274	(321,002)	1,207,616,380	(159,606)	(321,002)	1,207,135,772	(159,606)	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	549,983,796	73,884	(92,879)	549,964,801	26,655	(92,879)	549,898,578	26,655	(92,879)
Control Area Generation - East	CAGE	1,462,275,077	(47,259)	(1,535,625)	1,460,692,193	(47,259)	(1,535,625)	1,459,109,309	(47,259)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,430,328,132	35,267	(122,592)	3,430,240,807	35,267	(122,592)	3,430,153,483	3,631,235	(122,592)
Total Other Plant		5,442,703,960	61,892	(1,751,095)	5,441,014,756	14,663	(1,751,095)	5,439,278,324	3,610,631	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,767,494	-	(2,807)	17,764,687	-	(2,807)	17,761,880	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,743,644,749	8,860,925	(1,369,981)	7,751,135,692	14,735,696	(1,369,981)	7,764,501,407	5,067,668	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,930,263,404	8,860,925	(1,372,788)	7,937,751,540	14,735,696	(1,372,788)	7,951,114,448	5,067,668	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	373,185,275	3,979,072	(151,471)	377,012,877	701,787	(151,471)	377,563,193	585,344	(151,471)
Oregon	OR	2,571,215,195	16,910,320	(1,833,415)	2,586,292,100	6,439,549	(1,833,415)	2,590,898,234	3,738,479	(1,833,415)
Washington	WA	623,054,033	4,453,038	(198,519)	627,308,552	1,304,789	(198,519)	628,414,821	773,249	(198,519)
Eastern Wyoming	WYP	741,243,467	1,947,187	(276,213)	742,914,441	2,173,215	(276,213)	744,811,443	2,098,905	(276,213)
Utah	UT	3,819,611,801	14,678,822	(1,532,456)	3,832,758,166	15,765,392	(1,532,456)	3,846,991,103	16,827,453	(1,532,456)
Idaho	ID	442,119,965	1,632,870	(195,685)	443,557,150	1,836,567	(195,685)	445,198,032	1,943,130	(195,685)
Western Wyoming	WYU	148,941,525	-	(31,377)	148,910,148	-	(31,377)	148,878,771	-	(31,377)
Total Distribution Plant		8,719,371,260	43,601,309	(4,219,136)	8,758,753,434	28,221,299	(4,219,136)	8,782,755,597	25,966,559	(4,219,136)



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Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,238,184	35,271	(57,419)	22,216,036	14,321	(57,419)	22,172,938	303,193	(57,419)
Oregon	OR	221,247,312	263,965	(610,103)	220,901,174	291,970	(610,103)	220,583,040	498,362	(610,103)
Washington	WA	50,523,603	52,831	(110,961)	50,465,473	23,420	(110,961)	50,377,932	45,626	(110,961)
Eastern Wyoming	WYP	102,528,928	4,333,009	(183,594)	106,678,342	597,131	(183,594)	107,091,879	436,223	(183,594)
Utah	UT	282,838,052	876,446	(448,297)	283,266,201	1,333,614	(448,297)	284,151,518	1,177,695	(448,297)
Idaho	ID	59,339,595	157,271	(66,774)	59,430,092	223,367	(66,774)	59,586,684	171,762	(66,774)
Western Wyoming	WYU	18,589,582	-	(26,923)	18,562,659	-	(26,923)	18,535,737	-	(26,923)
Control Area Generation - West	CAGW	2,787,998	-	(16,338)	2,771,660	-	(16,338)	2,755,322	108,456	(16,338)
Control Area Generation - East	CAGE	90,603,519	72,054	(328,370)	90,347,203	735,412	(328,370)	90,754,245	224,686	(328,370)
System Generation	SG	198,503,428	103,573	(338,180)	198,268,820	103,573	(338,180)	198,034,213	103,573	(338,180)
General Office	SO	401,775,109	4,439,480	(1,382,441)	404,832,149	2,007,348	(1,382,441)	405,457,057	1,665,280	(1,382,441)
Customer Service	CN	15,424,669	-	(98,350)	15,326,318	-	(98,350)	15,227,968	-	(98,350)
Jim Bridger	JBG	21,178,326	-	(103,369)	21,074,957	-	(103,369)	20,971,589	-	(103,369)
Control Area Energy - East	CAEE	3,169,957	-	(11,448)	3,158,509	-	(11,448)	3,147,061	-	(11,448)
Total General Plant		1,490,748,282	10,333,901	(3,782,567)	1,497,299,596	5,330,156	(3,782,567)	1,498,847,185	4,734,855	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	223,803,289	-	(170,038)	223,633,251	-	(170,038)	223,463,213	-	(170,038)
Control Area Generation - West	CAGW	29,279,530	-	(1,399)	29,278,131	-	(1,399)	29,276,732	-	(1,399)
Control Area Generation - East	CAGE	69,246,249	-	(16,871)	69,229,378	-	(16,871)	69,212,508	-	(16,871)
Idaho	ID	4,368,383	-	(86)	4,368,297	-	(86)	4,368,211	-	(86)
Oregon	OR	4,611,056	-	(363)	4,610,692	-	(363)	4,610,329	-	(363)
Control Area Energy - East	CAEE	4,446	-	(388)	4,058	-	(388)	3,669	-	(388)
System Generation	SG	110,004,664	-	(35,087)	109,969,577	-	(35,087)	109,934,491	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,399,088	-	(4,666)	103,394,422	-	(4,666)	103,389,757	-	(4,666)
System Generation	SG-J	10,295,988	-	(16,977)	10,278,991	-	(16,977)	10,262,014	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	507,676,665	8,783,636	(558,870)	515,901,431	2,468,190	(558,870)	517,810,751	3,321,610	(558,870)
Utah	UT	(26,176,754)	-	(771)	(26,177,525)	-	(771)	(26,178,296)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,121,527,276	8,783,636	(805,516)	1,129,505,397	2,468,190	(805,516)	1,131,168,071	3,321,610	(805,516)
<b>Total</b>										
		31,261,125,562	73,390,036	(14,753,525)	31,319,762,073	51,128,872	(14,753,525)	31,356,137,420	43,339,972	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,082,937,942	4,388,793	(2,442,612)	5,084,884,123	8,372,366	(2,442,612)	5,090,813,878	23,081,586	(2,442,612)
System Generation	SG	100,282,686	(5,570)	(58,810)	100,218,306	(5,570)	(58,810)	100,153,926	-	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	587,506	-	-	587,506	-	-	587,506	820,832	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,655,692	12,884	-	128,668,576	12,884	-	128,681,460	65,930	-
Total Steam Plant		5,342,311,956	4,396,107	(2,501,422)	5,344,206,641	8,379,680	(2,501,422)	5,350,084,900	23,972,778	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	890,549,137	1,406,748	(244,985)	891,710,900	4,054,990	(244,985)	895,520,905	61,818,570	(244,985)
System Generation	SG-U	217,583,898	7,740,815	(76,017)	225,248,695	6,852,643	(76,017)	232,025,321	10,348,952	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,206,655,163	9,147,563	(321,002)	1,215,481,723	10,907,634	(321,002)	1,226,068,354	72,167,522	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	549,832,355	26,655	(92,879)	549,766,131	3,406,350	(92,879)	553,079,603	676,847	(92,879)
Control Area Generation - East	CAGE	1,457,526,425	45,601,510	(1,535,625)	1,501,592,309	(47,259)	(1,535,625)	1,500,009,425	2,213,954	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,433,662,126	69,785	(122,592)	3,433,609,319	81,648,371	(122,592)	3,515,135,099	4,240,126	(122,592)
Total Other Plant		5,441,137,860	45,697,950	(1,751,095)	5,485,084,715	85,007,462	(1,751,095)	5,568,341,081	7,130,927	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,759,073	-	(2,807)	17,756,266	-	(2,807)	17,753,459	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,768,199,094	40,925,545	(1,369,981)	7,807,754,658	79,197,067	(1,369,981)	7,885,581,744	115,995,694	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,954,809,328	40,925,545	(1,372,788)	7,994,362,085	79,197,067	(1,372,788)	8,072,186,364	115,995,694	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	377,987,067	1,657,446	(151,471)	379,503,042	1,377,061	(151,471)	380,728,633	54,070,742	(151,471)
Oregon	OR	2,592,803,298	4,932,753	(1,833,415)	2,595,902,636	5,820,825	(1,833,415)	2,599,890,046	35,385,477	(1,833,415)
Washington	WA	628,989,550	1,108,536	(198,519)	629,899,566	980,789	(198,519)	630,681,836	7,109,541	(198,519)
Eastern Wyoming	WYP	746,634,134	1,730,060	(276,213)	748,087,981	1,624,552	(276,213)	749,436,320	1,588,582	(276,213)
Utah	UT	3,862,286,100	22,607,585	(1,532,456)	3,883,361,229	18,203,679	(1,532,456)	3,900,032,452	77,421,688	(1,532,456)
Idaho	ID	446,945,477	1,601,456	(195,685)	448,351,249	1,480,903	(195,685)	449,636,468	1,481,786	(195,685)
Western Wyoming	WYU	148,847,394	-	(31,377)	148,816,017	-	(31,377)	148,784,640	-	(31,377)
Total Distribution Plant		8,804,503,021	33,637,836	(4,219,136)	8,833,921,721	29,487,811	(4,219,136)	8,859,190,396	177,057,817	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,418,713	40,712	(57,419)	22,402,006	21,928	(57,419)	22,366,514	1,803,449	(57,419)
Oregon	OR	220,471,299	807,202	(610,103)	220,668,397	233,840	(610,103)	220,292,134	10,930,426	(610,103)
Washington	WA	50,312,597	61,178	(110,961)	50,262,814	36,837	(110,961)	50,188,690	2,015,665	(110,961)
Eastern Wyoming	WYP	107,344,508	596,801	(183,594)	107,757,715	798,824	(183,594)	108,372,945	1,130,048	(183,594)
Utah	UT	284,880,916	2,513,518	(448,297)	286,946,137	2,139,399	(448,297)	288,637,239	3,583,169	(448,297)
Idaho	ID	59,691,672	223,545	(66,774)	59,848,443	289,587	(66,774)	60,071,255	811,179	(66,774)
Western Wyoming	WYU	18,508,814	-	(26,923)	18,481,891	-	(26,923)	18,454,968	-	(26,923)
Control Area Generation - West	CAGW	2,847,440	597,345	(16,338)	3,428,448	446,710	(16,338)	3,858,820	1,614,707	(16,338)
Control Area Generation - East	CAGE	90,650,562	1,317,344	(328,370)	91,639,536	862,156	(328,370)	92,173,323	2,976,139	(328,370)
System Generation	SG	197,799,606	103,573	(338,180)	197,564,999	103,573	(338,180)	197,330,392	103,573	(338,180)
General Office	SO	405,739,896	2,021,607	(1,382,441)	406,379,062	2,607,109	(1,382,441)	407,603,730	5,965,804	(1,382,441)
Customer Service	CN	15,129,618	-	(98,350)	15,031,268	-	(98,350)	14,932,918	-	(98,350)
Jim Bridger	JBG	20,868,220	-	(103,369)	20,764,852	-	(103,369)	20,661,483	-	(103,369)
Control Area Energy - East	CAEE	3,136,613	-	(11,448)	3,124,165	-	(11,448)	3,112,718	-	(11,448)
Total General Plant		1,499,799,473	8,282,827	(3,782,567)	1,504,299,733	7,539,962	(3,782,567)	1,508,057,128	30,934,158	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	223,293,175	-	(170,038)	223,123,137	-	(170,038)	222,953,099	-	(170,038)
Control Area Generation - West	CAGW	29,275,333	-	(1,399)	29,273,934	-	(1,399)	29,272,536	-	(1,399)
Control Area Generation - East	CAGE	69,195,637	-	(16,871)	69,178,767	-	(16,871)	69,161,896	-	(16,871)
Idaho	ID	4,388,125	-	(86)	4,388,038	-	(86)	4,367,952	-	(86)
Oregon	OR	4,609,966	-	(363)	4,609,603	-	(363)	4,609,239	-	(363)
Control Area Energy - East	CAEE	3,281	-	(388)	2,893	-	(388)	2,504	-	(388)
System Generation	SG	109,899,404	-	(35,087)	109,864,317	-	(35,087)	109,829,231	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,385,091	-	(4,666)	103,380,425	-	(4,666)	103,375,760	-	(4,666)
System Generation	SG-J	10,245,037	-	(16,977)	10,228,060	-	(16,977)	10,211,083	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	520,573,491	2,452,197	(558,870)	522,466,818	2,629,980	(558,870)	524,537,928	15,779,847	(558,870)
Utah	UT	(26,179,067)	-	(771)	(26,179,838)	-	(771)	(26,180,609)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,133,684,166	2,452,197	(805,516)	1,135,330,847	2,629,980	(805,516)	1,137,155,312	15,779,847	(805,516)
<b>Total</b>										
		31,384,723,867	144,540,024	(14,753,525)	31,514,510,366	223,149,956	(14,753,525)	31,722,906,437	443,038,743	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Dec 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2024	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2024	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,111,462,852	661,566	(2,442,612)	5,109,681,807	599,957	(2,442,612)	5,107,839,152	3,732,106	(2,442,612)
System Generation	SG	100,089,546	(5,570)	(58,810)	100,025,166	(5,570)	(58,810)	99,960,786	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,408,338	-	-	1,408,338	-	-	1,408,338	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,747,390	13,271	-	128,760,661	13,271	-	128,773,931	13,271	-
Total Steam Plant		5,371,556,257	669,267	(2,501,422)	5,369,724,102	607,657	(2,501,422)	5,367,830,337	3,739,807	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	957,094,490	(84,780)	(244,985)	956,764,724	(84,780)	(244,985)	956,434,959	(84,780)	(244,985)
System Generation	SG-U	242,298,256	(74,826)	(76,017)	242,147,413	(74,826)	(76,017)	241,996,569	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,297,914,874	(159,606)	(321,002)	1,297,434,265	(159,606)	(321,002)	1,296,953,656	(159,606)	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	553,663,572	22,608	(92,879)	553,593,301	22,608	(92,879)	553,523,030	22,608	(92,879)
Control Area Generation - East	CAGE	1,500,687,754	(45,493)	(1,535,625)	1,499,106,636	(45,493)	(1,535,625)	1,497,525,519	(45,493)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,519,252,633	771,290	(122,592)	3,519,901,331	771,290	(122,592)	3,520,500,029	6,739,020	(122,592)
Total Other Plant		5,573,720,913	748,405	(1,751,095)	5,572,718,223	748,405	(1,751,095)	5,571,715,533	6,716,135	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,750,652	-	(2,807)	17,747,845	-	(2,807)	17,745,038	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,000,207,457	3,099,145	(1,369,981)	8,001,936,621	8,302,722	(1,369,981)	8,008,869,362	4,363,465	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,186,809,270	3,099,145	(1,372,788)	8,188,535,627	8,302,722	(1,372,788)	8,195,465,561	4,363,465	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	434,647,904	86,966	(151,471)	434,583,399	43,511	(151,471)	434,475,440	198,399	(151,471)
Oregon	OR	2,633,442,109	4,050,755	(1,833,415)	2,635,659,449	4,770,404	(1,833,415)	2,638,596,438	13,894,582	(1,833,415)
Washington	WA	637,592,858	243,246	(198,519)	637,637,585	245,613	(198,519)	637,684,678	773,382	(198,519)
Eastern Wyoming	WYP	790,748,689	1,270,382	(276,213)	751,742,857	1,398,300	(276,213)	752,864,943	1,712,290	(276,213)
Utah	UT	3,975,921,685	8,663,664	(1,532,456)	3,983,052,892	15,947,614	(1,532,456)	3,997,468,051	11,515,634	(1,532,456)
Idaho	ID	450,922,570	1,188,445	(195,685)	451,915,330	1,234,851	(195,685)	452,954,496	1,647,644	(195,685)
Western Wyoming	WYU	148,753,264	-	(31,377)	148,721,887	-	(31,377)	148,690,510	-	(31,377)
Total Distribution Plant		9,032,029,078	15,503,457	(4,219,136)	9,043,313,399	23,640,292	(4,219,136)	9,062,734,556	29,741,931	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Dec 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2024	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2024	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	24,112,545	8,531	(57,419)	24,063,656	7,090	(57,419)	24,013,327	10,324	(57,419)
Oregon	OR	230,612,457	37,788	(610,103)	230,040,141	44,745	(610,103)	229,474,783	72,830	(610,103)
Washington	WA	52,093,394	12,219	(110,961)	51,994,651	11,622	(110,961)	51,895,312	18,014	(110,961)
Eastern Wyoming	WYP	109,319,398	589,270	(183,594)	109,725,074	262,562	(183,594)	109,804,042	3,510,350	(183,594)
Utah	UT	291,772,111	1,299,374	(448,297)	292,623,188	530,136	(448,297)	292,705,027	634,245	(448,297)
Idaho	ID	60,815,660	236,095	(66,774)	60,984,980	127,096	(66,774)	61,045,302	142,280	(66,774)
Western Wyoming	WYU	18,428,046	-	(26,923)	18,401,123	-	(26,923)	18,374,200	-	(26,923)
Control Area Generation - West	CAGW	5,457,189	3,059	(16,338)	5,443,910	5,268	(16,338)	5,432,840	8,586	(16,338)
Control Area Generation - East	CAGE	94,821,092	58,269	(328,370)	94,550,991	58,269	(328,370)	94,280,890	58,269	(328,370)
System Generation	SG	197,095,784	115,078	(338,180)	196,872,682	115,078	(338,180)	196,649,580	115,078	(338,180)
General Office	SO	412,187,093	1,762,474	(1,382,441)	412,567,127	2,516,037	(1,382,441)	413,700,723	2,246,424	(1,382,441)
Customer Service	CN	14,834,568	-	(98,350)	14,736,218	-	(98,350)	14,637,868	-	(98,350)
Jim Bridger	JBG	20,558,114	-	(103,369)	20,454,746	-	(103,369)	20,351,377	-	(103,369)
Control Area Energy - East	CAEE	3,101,270	-	(11,448)	3,089,822	-	(11,448)	3,078,374	-	(11,448)
Total General Plant		1,535,208,720	4,122,155	(3,782,567)	1,535,548,309	3,677,902	(3,782,567)	1,535,443,644	6,816,401	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	222,783,061	-	(170,038)	222,613,023	-	(170,038)	222,442,985	-	(170,038)
Control Area Generation - West	CAGW	29,271,137	-	(1,399)	29,269,738	-	(1,399)	29,268,339	-	(1,399)
Control Area Generation - East	CAGE	69,145,026	-	(16,871)	69,128,155	-	(16,871)	69,111,285	-	(16,871)
Idaho	ID	4,367,866	-	(86)	4,367,780	-	(86)	4,367,693	-	(86)
Oregon	OR	4,608,876	-	(363)	4,608,513	-	(363)	4,608,149	-	(363)
Control Area Energy - East	CAEE	2,116	-	(388)	1,728	-	(388)	1,339	-	(388)
System Generation	SG	109,794,144	-	(35,087)	109,759,058	-	(35,087)	109,723,971	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,371,094	-	(4,666)	103,366,429	-	(4,666)	103,361,763	-	(4,666)
System Generation	SG-U	10,194,106	-	(16,977)	10,177,128	-	(16,977)	10,160,151	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	539,758,906	3,764,425	(558,870)	542,964,461	2,746,477	(558,870)	545,152,068	11,289,279	(558,870)
Utah	UT	(26,181,380)	-	(771)	(26,182,152)	-	(771)	(26,182,923)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,152,129,644	3,764,425	(805,516)	1,155,088,553	2,746,477	(805,516)	1,157,029,515	11,289,279	(805,516)
<b>Total</b>		32,151,191,655	27,747,248	(14,753,525)	32,164,185,378	39,563,850	(14,753,525)	32,188,995,703	62,507,411	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Mar 2024	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2024	Capital Additions	Retirements	Adjusted EPIS Balance May 2024	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,109,128,647	27,611,475	(2,442,612)	5,134,297,510	1,219,785	(2,442,612)	5,133,074,683	4,805,175	(2,442,612)
System Generation	SG	99,896,406	(5,570)	(58,810)	99,832,026	(5,570)	(58,810)	99,767,646	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,408,338	-	-	1,408,338	-	-	1,408,338	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,787,202	13,271	-	128,800,472	13,271	-	128,813,743	115,778	-
Total Steam Plant		5,369,068,722	27,619,176	(2,501,422)	5,394,186,476	1,227,486	(2,501,422)	5,392,912,540	4,915,383	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	956,105,193	3,658,144	(244,985)	959,518,353	1,457,454	(244,985)	960,730,821	3,433,567	(244,985)
System Generation	SG-U	241,845,726	(74,826)	(76,017)	241,694,883	(74,826)	(76,017)	241,544,040	3,453,293	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,296,473,047	3,583,318	(321,002)	1,299,735,363	1,382,628	(321,002)	1,300,796,989	6,886,861	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	553,452,759	22,608	(92,879)	553,382,489	22,608	(92,879)	553,312,218	1,013,876	(92,879)
Control Area Generation - East	CAGE	1,495,944,402	28,990,521	(1,535,625)	1,523,399,297	584,331	(1,535,625)	1,522,448,003	(9,169)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,527,166,457	771,290	(122,592)	3,527,815,155	771,290	(122,592)	3,528,463,853	6,739,020	(122,592)
Total Other Plant		5,576,680,573	29,784,418	(1,751,095)	5,604,713,896	1,378,228	(1,751,095)	5,604,341,029	7,743,727	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,742,231	-	(2,807)	17,739,424	-	(2,807)	17,736,617	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,011,862,846	4,464,524	(1,369,981)	8,014,957,389	69,176,542	(1,369,981)	8,082,763,949	163,556,496	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,198,456,238	4,464,524	(1,372,788)	8,201,547,973	69,176,542	(1,372,788)	8,269,351,727	163,556,496	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	434,522,368	183,345	(151,471)	434,554,242	198,410	(151,471)	434,601,182	196,047	(151,471)
Oregon	OR	2,650,657,605	7,699,625	(1,833,415)	2,656,523,816	24,981,015	(1,833,415)	2,679,671,416	21,955,742	(1,833,415)
Washington	WA	638,259,541	831,759	(198,519)	638,892,780	829,331	(198,519)	639,523,592	728,543	(198,519)
Eastern Wyoming	WYP	754,301,020	1,776,314	(276,213)	755,801,120	14,879,069	(276,213)	770,403,976	2,123,286	(276,213)
Utah	UT	4,007,451,229	20,763,303	(1,532,456)	4,026,682,076	47,200,462	(1,532,456)	4,072,350,082	26,478,610	(1,532,456)
Idaho	ID	454,406,456	1,693,074	(195,685)	455,903,846	10,634,408	(195,685)	466,342,569	1,783,769	(195,685)
Western Wyoming	WYU	148,659,133	-	(31,377)	148,627,756	-	(31,377)	148,596,379	-	(31,377)
Total Distribution Plant		9,088,257,351	32,947,420	(4,219,136)	9,116,985,636	98,722,696	(4,219,136)	9,211,489,196	53,265,997	(4,219,136)

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Description	Factor	Adjusted EPIS Balance		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024
<b>General Plant:</b>																	
California	CA	23,966,232	23,914,224	(57,419)	13,887	(57,419)	23,870,692	13,887	(57,419)	23,870,692	21,365	(57,419)	23,870,692	21,365	(57,419)		
Oregon	OR	228,937,510	228,433,933	(610,103)	190,694	(610,103)	228,014,524	190,694	(610,103)	228,014,524	163,973	(610,103)	228,014,524	163,973	(610,103)		
Washington	WA	51,802,365	51,705,893	(110,961)	14,489	(110,961)	51,646,311	14,489	(110,961)	51,646,311	58,606	(110,961)	51,646,311	58,606	(110,961)		
Eastern Wyoming	WYP	113,130,797	113,252,926	(183,594)	305,722	(183,594)	113,501,154	305,722	(183,594)	113,501,154	602,201	(183,594)	113,501,154	602,201	(183,594)		
Utah	UT	292,890,975	293,075,609	(448,297)	632,931	(448,297)	293,557,237	632,931	(448,297)	293,557,237	1,328,992	(448,297)	293,557,237	1,328,992	(448,297)		
Idaho	ID	61,120,808	61,195,324	(66,774)	141,291	(66,774)	61,195,324	141,291	(66,774)	61,195,324	238,757	(66,774)	61,195,324	238,757	(66,774)		
Western Wyoming	WYU	18,347,277	18,320,355	(26,923)	18,320,355	(26,923)	18,293,432	18,320,355	(26,923)	18,293,432	-	(26,923)	18,293,432	-	(26,923)		
Control Area Generation - West	CAGW	5,425,089	5,421,766	(16,338)	13,014	(16,338)	5,421,766	13,014	(16,338)	5,421,766	3,126,543	(16,338)	5,421,766	3,126,543	(16,338)		
Control Area Generation - East	CAGE	94,010,789	93,740,689	(328,370)	58,269	(328,370)	93,740,689	58,269	(328,370)	93,740,689	3,275,321	(328,370)	93,740,689	3,275,321	(328,370)		
System Generation	SG	196,426,478	196,234,465	(338,180)	146,167	(338,180)	196,011,363	146,167	(338,180)	196,011,363	115,078	(338,180)	196,011,363	115,078	(338,180)		
General Office	SO	414,564,706	415,444,211	(1,382,441)	2,261,945	(1,382,441)	414,939,027	2,261,945	(1,382,441)	414,939,027	5,357,751	(1,382,441)	414,939,027	5,357,751	(1,382,441)		
Customer Service	CN	14,539,518	14,441,168	(98,350)	-	(98,350)	14,441,168	-	(98,350)	14,441,168	-	(98,350)	14,441,168	-	(98,350)		
Jim Bridger	JBG	20,248,008	20,144,640	(103,369)	-	(103,369)	20,144,640	-	(103,369)	20,144,640	-	(103,369)	20,144,640	-	(103,369)		
Control Area Energy - East	CAEE	3,066,926	3,055,478	(11,448)	-	(11,448)	3,055,478	-	(11,448)	3,055,478	3,044,030	(11,448)	3,055,478	3,044,030	(11,448)		
Total General Plant		1,538,477,478	1,538,380,679	(3,782,567)	3,685,768	(3,782,567)	1,537,514,987	3,685,768	(3,782,567)	1,537,514,987	14,288,588	(3,782,567)	1,537,514,987	14,288,588	(3,782,567)		
<b>Mining Plant:</b>																	
Coal Mine	CAEE	1,822,901	1,822,901	-	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	-	-
Total Mining Plant		1,822,901	1,822,901	-	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	-	-
<b>Intangible Plant:</b>																	
California	CA	481,167	481,167	-	-	-	481,167	-	-	481,167	-	-	481,167	-	-	-	-
Customer Service	CN	222,272,947	222,102,909	(170,038)	-	(170,038)	221,932,871	-	(170,038)	221,932,871	-	(170,038)	221,932,871	-	(170,038)		
Control Area Generation - West	CAGW	29,266,940	29,265,541	(1,399)	-	(1,399)	29,264,142	-	(1,399)	29,264,142	-	(1,399)	29,264,142	-	(1,399)		
Control Area Generation - East	CAGE	69,094,414	69,077,544	(16,871)	-	(16,871)	69,060,673	-	(16,871)	69,060,673	-	(16,871)	69,060,673	-	(16,871)		
Idaho	ID	4,367,607	4,367,521	(86)	-	(86)	4,367,435	-	(86)	4,367,435	-	(86)	4,367,435	-	(86)		
Oregon	OR	4,607,786	4,607,423	(363)	-	(363)	4,607,059	-	(363)	4,607,059	-	(363)	4,607,059	-	(363)		
Control Area Energy - East	CAEE	951	563	(388)	-	(388)	174	-	(388)	174	-	(388)	174	-	(388)		
System Generation	SG	109,688,885	109,653,798	(35,087)	-	(35,087)	109,618,712	-	(35,087)	109,618,712	-	(35,087)	109,618,712	-	(35,087)		
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-		
System Generation	SG-U	103,357,098	103,352,432	(4,666)	-	(4,666)	103,347,766	-	(4,666)	103,347,766	-	(4,666)	103,347,766	-	(4,666)		
System Generation	SG-U	10,143,174	10,126,197	(16,977)	-	(16,977)	10,109,220	-	(16,977)	10,109,220	-	(16,977)	10,109,220	-	(16,977)		
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-		
General Office	SO	565,882,477	568,360,158	(558,870)	3,036,551	(558,870)	568,360,158	3,036,551	(558,870)	568,360,158	16,470,331	(558,870)	568,360,158	16,470,331	(558,870)		
Utah	UT	(26,183,694)	(26,184,465)	(771)	-	(771)	(26,185,236)	-	(771)	(26,185,236)	-	(771)	(26,185,236)	-	(771)		
Washington	WA	2,036,986	2,036,986	-	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-		
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-		
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Intangible Plant		1,167,513,278	1,169,744,314	(805,516)	3,036,551	(805,516)	1,169,744,314	3,036,551	(805,516)	1,169,744,314	16,470,331	(805,516)	1,169,744,314	16,470,331	(805,516)		
<b>Total</b>		<b>32,236,749,589</b>	<b>32,327,117,239</b>	<b>(14,763,525)</b>	<b>105,121,175</b>	<b>(14,763,525)</b>	<b>32,327,117,239</b>	<b>105,121,175</b>	<b>(14,763,525)</b>	<b>32,327,117,239</b>	<b>267,127,382</b>	<b>(14,753,525)</b>	<b>32,488,495,842</b>	<b>267,127,382</b>	<b>(14,753,525)</b>		

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Description	Factor	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,135,437,246	586,961	(2,442,612)	5,133,581,596	614,639	(2,442,612)	5,131,753,624	835,780	(2,442,612)
System Generation	SG	99,703,266	(5,570)	(58,810)	99,638,886	(5,570)	(58,810)	99,574,506	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,408,338	689,026	-	2,097,364	-	-	2,097,364	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,929,521	13,271	-	128,942,792	13,271	-	128,956,062	13,271	-
Total Steam Plant		5,395,326,502	1,283,688	(2,501,422)	5,394,108,767	622,340	(2,501,422)	5,392,229,885	843,480	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	963,919,404	(84,780)	(244,985)	963,589,638	(84,780)	(244,985)	963,259,873	5,775,140	(244,985)
System Generation	SG-U	244,921,316	(74,826)	(76,017)	244,770,472	(74,826)	(76,017)	244,619,629	4,580,965	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,307,362,847	(159,606)	(321,002)	1,306,882,238	(159,606)	(321,002)	1,306,401,630	10,356,105	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	554,233,215	22,608	(92,879)	554,162,944	22,608	(92,879)	554,092,673	22,608	(92,879)
Control Area Generation - East	CAGE	1,520,903,210	139,524	(1,535,625)	1,519,507,109	(45,493)	(1,535,625)	1,517,925,992	(45,493)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,535,080,282	1,090,890	(122,592)	3,536,048,580	771,290	(122,592)	3,536,697,278	6,739,020	(122,592)
Total Other Plant		5,610,333,661	1,253,022	(1,751,095)	5,609,835,588	748,405	(1,751,095)	5,608,832,898	6,716,135	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,733,809	-	(2,807)	17,731,002	-	(2,807)	17,728,195	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,244,950,464	10,569,703	(1,369,981)	8,254,150,185	66,053,842	(1,369,981)	8,318,834,046	27,042,199	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,431,535,434	10,569,703	(1,372,788)	8,440,732,348	66,053,842	(1,372,788)	8,505,413,402	27,042,199	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	434,645,758	294,187	(151,471)	434,788,475	197,918	(151,471)	434,834,922	129,081	(151,471)
Oregon	OR	2,699,793,744	19,555,606	(1,833,415)	2,717,515,935	6,623,808	(1,833,415)	2,722,306,328	4,439,468	(1,833,415)
Washington	WA	640,053,615	1,038,714	(198,519)	640,893,809	769,624	(198,519)	641,464,914	433,961	(198,519)
Eastern Wyoming	WYP	772,251,048	1,871,334	(276,213)	773,846,169	2,093,988	(276,213)	775,663,953	2,016,511	(276,213)
Utah	UT	4,097,296,237	19,576,282	(1,532,456)	4,115,340,063	26,077,556	(1,532,456)	4,139,885,162	17,939,346	(1,532,456)
Idaho	ID	467,930,653	1,649,411	(195,685)	469,384,379	1,889,310	(195,685)	471,078,005	1,984,583	(195,685)
Western Wyoming	WYU	148,565,002	-	(31,377)	148,533,626	-	(31,377)	148,502,249	-	(31,377)
Total Distribution Plant		9,260,536,057	43,985,534	(4,219,136)	9,300,302,456	37,652,214	(4,219,136)	9,333,735,534	26,942,950	(4,219,136)



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Description	Factor	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	23,834,638	37,394	(57,419)	23,814,612	15,438	(57,419)	23,772,631	33,621	(57,419)
Oregon	OR	227,568,393	346,135	(610,103)	227,304,425	442,540	(610,103)	227,136,861	260,151	(610,103)
Washington	WA	51,593,956	86,252	(110,961)	51,569,247	52,937	(110,961)	51,511,223	76,836	(110,961)
Eastern Wyoming	WYP	113,919,761	391,892	(183,594)	114,128,059	602,401	(183,594)	114,546,866	437,399	(183,594)
Utah	UT	294,437,932	835,802	(448,297)	294,825,437	1,329,680	(448,297)	295,706,821	1,278,996	(448,297)
Idaho	ID	61,483,133	169,236	(66,774)	61,585,594	237,886	(66,774)	61,756,706	325,154	(66,774)
Western Wyoming	WYU	18,286,509	-	(26,923)	18,239,586	-	(26,923)	18,212,664	-	(26,923)
Control Area Generation - West	CAGW	8,539,710	35,236	(16,338)	8,558,608	195,702	(16,338)	8,737,972	35,207	(16,338)
Control Area Generation - East	CAGE	96,459,424	67,959	(328,370)	96,198,014	393,451	(328,370)	96,264,095	226,114	(328,370)
System Generation	SG	195,788,261	115,078	(338,180)	195,565,159	115,078	(338,180)	195,342,057	115,078	(338,180)
General Office	SO	418,914,337	1,891,955	(1,382,441)	419,423,851	2,118,613	(1,382,441)	420,160,023	2,196,184	(1,382,441)
Customer Service	CN	14,244,468	-	(98,350)	14,146,117	-	(98,350)	14,047,767	-	(98,350)
Jim Bridger	JBG	19,937,902	-	(103,369)	19,834,534	-	(103,369)	19,731,165	-	(103,369)
Control Area Energy - East	CAEE	3,032,583	-	(11,448)	3,021,135	-	(11,448)	3,009,687	-	(11,448)
Total General Plant		1,548,021,007	3,976,938	(3,782,567)	1,548,215,379	5,503,726	(3,782,567)	1,549,936,538	4,984,740	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	221,762,833	-	(170,038)	221,592,795	-	(170,038)	221,422,757	-	(170,038)
Control Area Generation - West	CAGW	29,262,744	-	(1,399)	29,261,345	-	(1,399)	29,259,946	-	(1,399)
Control Area Generation - East	CAGE	69,043,803	-	(16,871)	69,026,932	-	(16,871)	69,010,061	-	(16,871)
Idaho	ID	4,367,348	-	(86)	4,367,262	-	(86)	4,367,176	-	(86)
Oregon	OR	4,606,696	-	(363)	4,606,333	-	(363)	4,605,970	-	(363)
Control Area Energy - East	CAEE	(214)	-	(388)	(602)	-	(388)	(991)	-	(388)
System Generation	SG	109,583,625	-	(35,087)	109,548,538	-	(35,087)	109,513,452	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,343,101	-	(4,666)	103,338,435	-	(4,666)	103,333,770	-	(4,666)
System Generation	SG-U	10,092,243	-	(16,977)	10,075,266	-	(16,977)	10,058,289	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	575,040,424	1,586,098	(558,870)	576,067,652	4,044,832	(558,870)	579,553,614	3,015,031	(558,870)
Utah	UT	(26,186,007)	-	(771)	(26,186,778)	-	(771)	(26,187,549)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,185,931,290	1,586,098	(805,516)	1,186,711,872	4,044,832	(805,516)	1,189,951,189	3,015,031	(805,516)
<b>Total</b>		<b>32,740,869,699</b>	<b>62,495,375</b>	<b>(14,763,525)</b>	<b>32,788,611,549</b>	<b>114,465,752</b>	<b>(14,753,525)</b>	<b>32,888,323,776</b>	<b>79,900,641</b>	<b>(14,753,525)</b>

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Description	Factor	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2024
<b>Steam Production Plant:</b>											
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Control Area Generation - East	CAGE	5,130,146,792	1,538,440	(2,442,612)	5,129,242,620	2,386,188	(2,442,612)	5,129,166,176	6,193,349	(2,442,612)	5,132,916,914
System Generation	SG	99,510,126	(5,570)	(58,810)	99,445,746	(5,570)	(58,810)	99,381,366	(5,570)	(58,810)	99,316,986
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Pollution Control Equipment	CAGE	2,097,364	-	-	2,097,364	-	-	2,097,364	-	-	2,097,364
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130
Geothermal - Blundell	SG	128,969,333	13,271	-	128,982,603	13,271	-	128,995,874	13,271	-	129,009,144
Total Steam Plant		5,390,571,744	1,546,141	(2,501,422)	5,389,616,463	2,373,868	(2,501,422)	5,389,488,910	6,201,050	(2,501,422)	5,393,188,538
<b>Hydro Production Plant:</b>											
System Generation	SG-P	968,790,027	4,191,498	(244,985)	972,736,540	7,742,200	(244,985)	980,233,755	88,166,933	(244,985)	1,068,155,702
System Generation	SG-U	249,124,577	710,470	(76,017)	249,759,030	20,421,966	(76,017)	270,104,979	12,133,765	(76,017)	282,162,727
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128
Total Hydro Plant		1,316,436,733	4,901,968	(321,002)	1,321,017,698	28,164,166	(321,002)	1,348,860,862	100,300,698	(321,002)	1,448,840,557
<b>Other Production Plant:</b>											
Control Area Generation - West	CAGW	554,022,403	22,608	(92,879)	553,952,132	22,608	(92,879)	553,881,861	690,625	(92,879)	554,479,607
Control Area Generation - East	CAGE	1,516,344,875	(45,493)	(1,535,625)	1,514,763,757	(45,493)	(1,535,625)	1,513,182,640	28,417	(1,535,625)	1,511,675,432
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-	116,955
System Generation - Wind	SG-W	3,543,313,706	812,443	(122,592)	3,544,003,558	812,443	(122,592)	3,544,693,409	7,159,141	(122,592)	3,551,729,958
Total Other Plant		5,613,797,938	789,558	(1,751,095)	5,612,836,401	789,558	(1,751,095)	5,611,874,864	7,878,183	(1,751,095)	5,618,001,952
<b>Transmission Plant:</b>											
Control Area Generation - West	CAGW	17,725,388	-	(2,807)	17,722,581	-	(2,807)	17,719,774	-	(2,807)	17,716,967
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161
System Generation	SG	8,344,506,264	17,555,153	(1,369,981)	8,360,691,435	23,281,330	(1,369,981)	8,382,602,784	87,367,159	(1,369,981)	8,468,599,962
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,531,082,813	17,555,153	(1,372,788)	8,547,265,177	23,281,330	(1,372,788)	8,569,173,719	87,367,159	(1,372,788)	8,655,168,090
<b>Distribution Plant:</b>											
California	CA	434,812,532	94,409	(151,471)	434,755,471	72,385	(151,471)	434,676,386	131,001	(151,471)	434,655,916
Oregon	OR	2,724,912,381	6,497,470	(1,833,415)	2,729,576,436	12,672,090	(1,833,415)	2,740,415,111	31,797,038	(1,833,415)	2,770,378,734
Washington	WA	641,700,355	3,576,651	(198,519)	645,078,487	2,045,013	(198,519)	648,924,980	639,906	(198,519)	647,366,367
Eastern Wyoming	WYP	777,404,251	1,628,608	(276,213)	778,756,646	1,525,705	(276,213)	780,006,137	5,820,983	(276,213)	785,550,907
Utah	UT	4,156,292,053	18,898,938	(1,532,456)	4,173,658,535	11,811,155	(1,532,456)	4,183,937,234	46,490,661	(1,532,456)	4,228,895,439
Idaho	ID	472,866,904	1,606,523	(195,685)	474,277,743	1,474,589	(195,685)	475,556,647	1,478,069	(195,685)	478,839,031
Western Wyoming	WYU	148,470,872	-	(31,377)	148,439,495	-	(31,377)	148,408,118	-	(31,377)	148,376,741
Total Distribution Plant		9,356,459,349	32,302,599	(4,219,136)	9,384,542,812	29,600,937	(4,219,136)	9,409,924,613	86,357,659	(4,219,136)	9,492,063,136

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Description	Factor	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2024	
<b>General Plant:</b>												
California	CA	23,748,833	43,214	(57,419)	23,734,628	23,963	(57,419)	23,701,172	1,869,866	(57,419)	25,513,620	
Oregon	OR	226,786,909	1,184,970	(610,103)	227,361,776	409,304	(610,103)	227,160,976	50,686,483	(610,103)	277,237,355	
Washington	WA	51,477,098	72,538	(110,961)	51,438,675	47,581	(110,961)	51,375,295	3,802,228	(110,961)	55,066,562	
Eastern Wyoming	WYP	114,800,671	604,241	(183,594)	115,221,318	1,510,425	(183,594)	116,548,149	2,714,583	(183,594)	119,079,138	
Utah	UT	296,537,519	1,331,939	(448,297)	297,421,161	2,504,405	(448,297)	299,477,269	3,230,898	(448,297)	302,259,870	
Idaho	ID	62,015,085	238,149	(66,774)	62,186,459	306,731	(66,774)	62,426,416	1,486,806	(66,774)	63,846,448	
Western Wyoming	WYU	18,185,741	-	(26,923)	18,158,818	-	(26,923)	18,131,895	-	(26,923)	18,104,973	
Control Area Generation - West	CAGW	8,756,841	13,067	(16,338)	8,753,571	263,143	(16,338)	9,000,375	1,653,659	(16,338)	10,637,697	
Control Area Generation - East	CAGE	96,161,840	871,247	(328,370)	96,704,717	1,079,918	(328,370)	97,456,266	513,025	(328,370)	97,640,922	
System Generation	SG	195,118,954	115,078	(338,180)	194,895,852	115,078	(338,180)	194,672,750	115,078	(338,180)	194,449,648	
General Office	SO	420,973,767	1,619,051	(1,382,441)	421,210,377	1,893,090	(1,382,441)	421,721,027	5,508,675	(1,382,441)	425,847,261	
Customer Service	CN	13,949,417	-	(98,350)	13,851,067	-	(98,350)	13,752,717	-	(98,350)	13,654,367	
Jim Bridger	JBG	19,627,796	-	(103,369)	19,524,428	-	(103,369)	19,421,059	-	(103,369)	19,317,690	
Control Area Energy - East	CAEE	2,998,239	-	(11,448)	2,986,791	-	(11,448)	2,975,343	-	(11,448)	2,963,895	
Total General Plant		1,551,138,711	6,093,495	(3,782,567)	1,553,449,639	8,153,638	(3,782,567)	1,557,820,711	71,581,302	(3,782,567)	1,625,619,446	
<b>Mining Plant:</b>												
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	
<b>Intangible Plant:</b>												
California	CA	481,167	-	-	481,167	-	-	481,167	-	-	481,167	
Customer Service	CN	221,252,719	-	(170,038)	221,082,681	-	(170,038)	220,912,643	-	(170,038)	220,742,605	
Control Area Generation - West	CAGW	29,258,547	-	(1,399)	29,257,148	-	(1,399)	29,255,749	-	(1,399)	29,254,351	
Control Area Generation - East	CAGE	68,983,191	-	(16,871)	68,976,320	-	(16,871)	68,969,450	-	(16,871)	68,942,579	
Idaho	ID	4,367,090	-	(86)	4,367,003	-	(86)	4,366,917	-	(86)	4,366,831	
Oregon	OR	4,605,606	-	(363)	4,605,243	-	(363)	4,604,880	-	(363)	4,604,516	
Control Area Energy - East	CAEE	(1,379)	-	(388)	(1,767)	-	(388)	(2,156)	-	(388)	(2,544)	
System Generation	SG	109,478,365	-	(35,087)	109,443,279	-	(35,087)	109,408,192	-	(35,087)	109,373,106	
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	
System Generation	SG-U	103,329,104	-	(4,666)	103,324,438	-	(4,666)	103,319,773	-	(4,666)	103,315,107	
System Generation	SG-U	10,041,312	-	(16,977)	10,024,335	-	(16,977)	10,007,358	-	(16,977)	9,990,381	
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359	
General Office	SO	582,009,775	1,498,428	(558,870)	582,949,334	3,212,091	(558,870)	585,602,555	11,935,539	(558,870)	596,979,223	
Utah	UT	(26,188,320)	-	(771)	(26,189,091)	-	(771)	(26,189,862)	-	(771)	(26,190,634)	
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986	
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,192,160,704	1,498,428	(805,516)	1,192,853,617	3,212,091	(805,516)	1,195,260,192	11,935,539	(805,516)	1,206,390,216	
<b>Total</b>												
		32,953,470,892	64,687,342	(14,753,525)	33,003,404,709	95,575,589	(14,753,525)	33,084,226,772	371,621,588	(14,753,525)	33,441,094,836	

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Description	Factor	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2025	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2025	Capital Additions	Retirements	Adjusted EPIS Balance Mar 2025	Capital Additions	
<b>Steam Production Plant:</b>												
Control Area Generation - West	CAGW	-	-	(0)	-	-	(0)	-	-	-	-	
Control Area Generation - East	CAGE	602,748	(2,442,612)	5,131,077,050	602,748	(2,442,612)	5,129,237,186	602,748	(2,442,612)	5,127,397,323	898,787	
System Generation	SG	(5,570)	(58,810)	99,252,606	(5,570)	(58,810)	99,188,226	(5,570)	(58,810)	99,123,846	(5,570)	
Jim Bridger	JBG	-	-	(0)	-	-	(0)	-	-	(0)	-	
Pollution Control Equipment	CAGE	-	-	2,097,364	-	-	2,097,364	-	-	2,097,364	-	
Geothermal - Blundell	SG	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-	
Geothermal - Blundell	SG	13,603	-	129,022,747	13,603	-	129,036,350	13,603	-	129,049,953	612,776	
Total Steam Plant		610,781	(2,501,422)	5,391,297,897	610,781	(2,501,422)	5,389,407,257	610,781	(2,501,422)	5,387,516,616	1,505,992	
<b>Hydro Production Plant:</b>												
System Generation	SG-P	(84,780)	(244,985)	1,067,825,937	2,589,381	(244,985)	1,070,170,333	1,196,716	(244,985)	1,071,122,064	6,732,277	
System Generation	SG-U	(74,826)	(76,017)	282,011,883	(74,826)	(76,017)	281,861,040	(74,826)	(76,017)	281,710,197	(74,826)	
Kiamath	SG-P	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	
Total Hydro Plant		(159,606)	(321,002)	1,448,359,948	2,514,555	(321,002)	1,450,553,501	1,121,890	(321,002)	1,451,354,389	6,657,451	
<b>Other Production Plant:</b>												
Control Area Generation - West	CAGW	23,232	(92,879)	554,409,961	23,232	(92,879)	554,340,315	23,232	(92,879)	554,270,669	549,870	
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,510,095,834	(43,973)	(1,535,625)	1,508,516,236	49,522,411	(1,535,625)	1,556,503,022	31,798,775	
System Generation	SG	-	-	116,955	-	-	116,955	-	-	116,955	-	
System Generation - Wind	SG-W	1,726,609	(122,592)	3,553,333,976	1,726,609	(122,592)	3,554,937,993	9,885,421	(122,592)	3,564,700,823	1,726,609	
Total Other Plant		1,705,868	(1,751,095)	5,617,956,726	1,705,868	(1,751,095)	5,617,911,499	59,431,065	(1,751,095)	5,675,591,468	34,075,254	
<b>Transmission Plant:</b>												
Control Area Generation - West	CAGW	-	(2,807)	17,714,160	-	(2,807)	17,711,353	-	(2,807)	17,708,546	-	
Control Area Generation - East	CAGE	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-	
System Generation	SG	70,115,541	(1,369,981)	8,537,345,522	5,346,578	(1,369,981)	8,541,322,119	62,318,087	(1,369,981)	8,602,270,225	7,665,696	
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	
Total Transmission Plant		70,115,541	(1,372,788)	8,723,910,843	5,346,578	(1,372,788)	8,727,884,632	62,318,087	(1,372,788)	8,788,829,932	7,665,696	
<b>Distribution Plant:</b>												
California	CA	704,931	(151,471)	435,209,377	592,439	(151,471)	435,650,346	926,772	(151,471)	436,425,647	1,092,013	
Oregon	OR	145,734,269	(1,833,415)	2,914,279,589	11,838,968	(1,833,415)	2,924,285,142	22,929,345	(1,833,415)	2,945,381,072	18,848,083	
Washington	WA	1,307,015	(198,519)	648,474,862	1,332,295	(198,519)	649,608,638	2,567,749	(198,519)	651,977,867	2,850,868	
Eastern Wyoming	WYP	1,452,285	(276,213)	786,726,979	1,547,985	(276,213)	787,998,750	1,926,684	(276,213)	789,649,221	4,429,111	
Utah	UT	10,504,770	(1,532,456)	4,237,867,753	11,003,611	(1,532,456)	4,247,328,908	24,003,025	(1,532,456)	4,269,809,477	19,030,830	
Idaho	ID	1,416,379	(196,685)	478,059,726	1,425,794	(196,685)	479,289,835	1,899,964	(196,685)	480,994,114	1,926,574	
Western Wyoming	WYU	-	(31,377)	148,345,365	-	(31,377)	148,313,988	-	(31,377)	148,282,611	-	
Total Distribution Plant		161,119,649	(4,219,136)	9,648,963,650	27,741,092	(4,219,136)	9,672,485,606	54,253,539	(4,219,136)	9,722,520,009	48,177,480	

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Description	Factor	Capital		Adjusted		Retirements		Adjusted		Capital	
		Additions	EPIS Balance	Jan 2025	Feb 2025	EPIS Balance	Mar 2025	Additions	EPIS Balance	Mar 2025	Additions
<b>General Plant:</b>											
California	CA	31,180	(57,419)	25,487,381	25,454,882	(57,419)	33,387	(57,419)	25,430,849	10,031	
Oregon	OR	33,717	(610,103)	276,660,969	276,091,808	(610,103)	62,379	(610,103)	275,544,084	110,030	
Washington	WA	33,970	(110,961)	54,989,570	54,906,069	(110,961)	37,226	(110,961)	54,832,334	13,048	
Eastern Wyoming	WYP	1,145,430	(183,594)	120,040,974	120,235,797	(183,594)	478,657	(183,594)	120,530,860	4,623,604	
Utah	UT	2,608,207	(448,297)	304,419,780	304,775,733	(448,297)	1,040,110	(448,297)	305,367,547	1,039,532	
Idaho	ID	420,978	(66,774)	64,200,651	64,299,717	(66,774)	199,403	(66,774)	64,432,345	198,412	
Western Wyoming	WYU	-	(26,923)	18,078,050	18,051,127	(26,923)	-	(26,923)	18,024,204	-	
Control Area Generation - West	CAGW	2,005	(16,338)	10,623,363	10,609,030	(16,338)	2,005	(16,338)	10,594,697	2,005	
Control Area Generation - East	CAGE	59,480	(328,370)	97,372,032	97,103,143	(328,370)	59,480	(328,370)	96,834,253	59,480	
System Generation	SG	118,919	(338,180)	194,230,387	194,011,126	(338,180)	118,919	(338,180)	193,791,866	118,919	
General Office	SO	7,959,858	(1,382,441)	432,424,679	433,001,359	(1,382,441)	33,976,117	(1,382,441)	465,595,036	1,657,848	
Customer Service	CN	-	(98,350)	13,556,017	13,457,667	(98,350)	-	(98,350)	13,359,317	-	
Jim Bridger	JBG	-	(103,369)	19,214,322	19,110,953	(103,369)	-	(103,369)	19,007,585	-	
Control Area Energy - East	CAEE	-	(11,448)	2,952,448	2,941,000	(11,448)	-	(11,448)	2,929,552	-	
Total General Plant		12,413,744	(3,782,567)	1,634,250,623	1,634,049,412	(3,782,567)	36,007,683	(3,782,567)	1,666,274,528	7,832,909	
<b>Mining Plant:</b>											
Coal Mine	CAEE	-	-	1,822,901	1,822,901	-	-	-	1,822,901	-	
Total Mining Plant		-	-	1,822,901	1,822,901	-	-	-	1,822,901	-	
<b>Intangible Plant:</b>											
California	CA	-	-	481,167	481,167	-	-	-	481,167	-	
Customer Service	CN	-	(170,038)	220,572,567	220,402,529	(170,038)	-	(170,038)	220,232,491	-	
Control Area Generation - West	CAGW	-	(1,399)	29,252,952	29,251,553	(1,399)	-	(1,399)	29,250,154	-	
Control Area Generation - East	CAGE	-	(16,871)	68,925,709	68,908,838	(16,871)	-	(16,871)	68,891,968	-	
Idaho	ID	-	(86)	4,366,745	4,366,658	(86)	-	(86)	4,366,572	-	
Oregon	OR	-	(363)	4,604,153	4,603,790	(363)	-	(363)	4,603,427	-	
Control Area Energy - East	CAEE	-	(388)	(2,932)	(3,321)	(388)	-	(388)	(3,709)	-	
System Generation	SG	-	(35,087)	109,338,019	109,302,933	(35,087)	-	(35,087)	109,267,846	-	
Klamath Hydro Relicensing	SG-P	-	-	74,111,750	74,111,750	-	-	-	74,111,750	-	
System Generation	SG-U	-	(4,666)	103,310,442	103,305,776	(4,666)	-	(4,666)	103,301,110	-	
System Generation	SG-J	-	(16,977)	9,973,404	9,956,427	(16,977)	-	(16,977)	9,939,450	-	
Jim Bridger	JBG	-	-	2,634,359	2,634,359	-	-	-	2,634,359	-	
General Office	SO	173,056,435	(568,870)	769,476,788	770,863,021	(568,870)	2,208,088	(568,870)	772,512,239	1,846,120	
Utah	UT	-	(771)	(26,191,405)	(26,192,176)	(771)	-	(771)	(26,192,947)	-	
Washington	WA	-	-	2,036,986	2,036,986	-	-	-	2,036,986	-	
Eastern Wyoming	WYP	-	-	5,750,431	5,750,431	-	-	-	5,750,431	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		173,056,435	(805,516)	1,378,641,135	1,379,780,723	(805,516)	2,208,088	(805,516)	1,381,183,295	1,846,120	
<b>Total</b>											
		418,862,412	(14,763,525)	33,845,203,722	33,873,895,550	(14,763,525)	215,951,132	(14,763,525)	34,075,093,138	107,760,901	

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Description	Factor	Retirements	Adjusted EPIS Balance Apr 2025	Capital Additions	Retirements	Adjusted EPIS Balance May 2025	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2025	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Control Area Generation - West	CAGW	-	(0)	-	-	(0)	-	-	(0)	-	-	-
Control Area Generation - East	CAGE	(2,442,612)	5,125,853,498	1,840,336	(2,442,612)	5,125,251,222	2,212,689	(2,442,612)	5,125,021,299	1,340,975	(2,442,612)	
System Generation	SG	(58,810)	99,059,466	(5,570)	(58,810)	98,995,086	(5,570)	(58,810)	98,930,706	(5,570)	(58,810)	
Jim Bridger	JBG	-	(0)	-	-	(0)	-	-	(0)	-	-	-
Pollution Control Equipment	CAGE	-	2,097,364	-	-	2,097,364	-	-	2,097,364	-	-	-
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	-
Geothermal - Blundell	SG	-	129,662,729	44,281	-	129,707,010	13,603	-	129,720,613	13,603	-	-
Total Steam Plant		(2,501,422)	5,386,521,187	1,879,047	(2,501,422)	5,385,898,812	2,220,722	(2,501,422)	5,385,618,112	1,349,008	(2,501,422)	-
<b>Hydro Production Plant:</b>												
System Generation	SG-P	(244,985)	1,077,609,355	(59,984)	(244,985)	1,077,304,386	2,411	(244,985)	1,077,061,812	3,064,017	(244,985)	-
System Generation	SG-U	(76,017)	281,559,354	2,856,701	(76,017)	284,340,038	(74,826)	(76,017)	284,189,195	(74,826)	(76,017)	-
Klamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	-
Total Hydro Plant		(321,002)	1,457,690,837	2,796,717	(321,002)	1,460,166,552	(72,415)	(321,002)	1,459,773,135	2,989,191	(321,002)	-
<b>Other Production Plant:</b>												
Control Area Generation - West	CAGW	(92,879)	554,727,660	23,232	(92,879)	554,658,014	1,216,095	(92,879)	555,781,230	23,232	(92,879)	-
Control Area Generation - East	CAGE	(1,535,625)	1,586,766,173	19,298,080	(1,535,625)	1,604,528,628	(6,739)	(1,535,625)	1,602,986,264	(43,973)	(1,535,625)	-
System Generation	SG	-	116,955	-	-	116,955	-	-	116,955	-	-	-
System Generation - Wind	SG-W	(122,592)	3,566,304,840	1,726,609	(122,592)	3,567,908,857	9,885,421	(122,592)	3,577,671,687	1,726,609	(122,592)	-
Total Other Plant		(1,751,095)	5,707,915,627	21,047,922	(1,751,095)	5,727,212,454	11,094,777	(1,751,095)	5,736,556,136	1,705,868	(1,751,095)	-
<b>Transmission Plant:</b>												
Control Area Generation - West	CAGW	(2,807)	17,705,739	-	(2,807)	17,702,932	-	(2,807)	17,700,125	-	(2,807)	-
Control Area Generation - East	CAGE	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	-
System Generation	SG	(1,369,981)	8,608,563,939	67,360,985	(1,369,981)	8,674,556,943	90,738,214	(1,369,981)	8,763,925,175	20,848,414	(1,369,981)	-
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		(1,372,788)	8,795,122,839	67,360,985	(1,372,788)	8,861,111,035	90,738,214	(1,372,788)	8,950,476,461	20,848,414	(1,372,788)	-
<b>Distribution Plant:</b>												
California	CA	(151,471)	437,366,190	2,385,884	(151,471)	439,600,603	1,008,363	(151,471)	440,457,495	1,320,300	(151,471)	-
Oregon	OR	(1,833,415)	2,962,395,741	39,310,469	(1,833,415)	2,999,872,795	41,006,794	(1,833,415)	3,039,046,174	32,501,023	(1,833,415)	-
Washington	WA	(198,519)	654,630,216	11,102,234	(198,519)	665,533,930	2,569,813	(198,519)	667,905,224	3,230,442	(198,519)	-
Eastern Wyoming	WYP	(276,213)	793,802,118	2,942,566	(276,213)	796,468,471	3,242,877	(276,213)	799,435,135	4,523,019	(276,213)	-
Utah	UT	(1,532,456)	4,287,307,852	51,937,572	(1,532,456)	4,337,712,968	18,624,581	(1,532,456)	4,354,805,092	17,833,918	(1,532,456)	-
Idaho	ID	(195,685)	482,725,003	1,882,193	(195,685)	484,411,511	2,041,330	(195,685)	486,257,157	1,922,399	(195,685)	-
Western Wyoming	WYU	(31,377)	148,251,234	-	(31,377)	148,219,857	-	(31,377)	148,188,480	-	(31,377)	-
Total Distribution Plant		(4,219,136)	9,766,478,353	109,560,918	(4,219,136)	9,871,820,136	68,493,757	(4,219,136)	9,936,094,757	61,331,101	(4,219,136)	-

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**and Retirements (Total Company)**

Description	Factor	Retirements	Adjusted EPIS Balance Apr 2025	Capital Additions	Retirements	Adjusted EPIS Balance May 2025	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2025	Capital Additions	Retirements	
<b>General Plant:</b>												
California	CA	(57,419)	25,383,461	34,934	(57,419)	25,360,976	76,109	(57,419)	25,379,666	111,201	(57,419)	
Oregon	OR	(610,103)	275,044,010	195,022	(610,103)	274,628,928	283,140	(610,103)	274,301,965	514,414	(610,103)	
Washington	WA	(110,961)	54,734,421	43,000	(110,961)	54,666,460	84,127	(110,961)	54,639,626	129,777	(110,961)	
Eastern Wyoming	WYP	(183,594)	124,970,869	1,301,564	(183,594)	126,088,839	1,696,398	(183,594)	127,601,644	1,208,505	(183,594)	
Utah	UT	(448,297)	305,958,781	1,730,483	(448,297)	307,240,968	2,653,605	(448,297)	309,446,276	1,504,659	(448,297)	
Idaho	ID	(66,774)	64,563,983	294,634	(66,774)	64,791,843	424,008	(66,774)	65,149,077	263,004	(66,774)	
Western Wyoming	WYU	(26,923)	17,997,282	-	(26,923)	17,970,359	-	(26,923)	17,943,436	-	(26,923)	
Control Area Generation - West	CAGW	(16,338)	10,580,363	2,005	(16,338)	10,566,030	2,005	(16,338)	10,551,697	2,005	(16,338)	
Control Area Generation - East	CAGE	(328,370)	96,565,364	102,414	(328,370)	96,339,408	59,480	(328,370)	96,070,519	142,720	(328,370)	
System Generation	SG	(338,180)	193,572,605	118,919	(338,180)	193,353,345	118,919	(338,180)	193,134,084	118,919	(338,180)	
General Office	SO	(1,382,441)	465,870,444	1,851,795	(1,382,441)	466,339,798	4,820,681	(1,382,441)	469,778,039	204,122,408	(1,382,441)	
Customer Service	CN	(98,350)	13,260,967	-	(98,350)	13,162,617	-	(98,350)	13,064,266	-	(98,350)	
Jim Bridger	JBG	(103,369)	18,904,216	-	(103,369)	18,800,847	-	(103,369)	18,697,479	-	(103,369)	
Control Area Energy - East	CAEE	(11,448)	2,918,104	-	(11,448)	2,906,656	-	(11,448)	2,895,208	-	(11,448)	
Total General Plant		(3,782,567)	1,670,324,870	5,674,772	(3,782,567)	1,672,217,075	10,218,472	(3,782,567)	1,678,652,980	208,117,613	(3,782,567)	
<b>Mining Plant:</b>												
Coal Mine	CAEE	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	
Total Mining Plant		-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	
<b>Intangible Plant:</b>												
California	CA	-	481,167	-	-	481,167	-	-	481,167	-	-	
Customer Service	CN	(170,038)	220,062,453	-	(170,038)	219,892,415	-	(170,038)	219,722,377	-	(170,038)	
Control Area Generation - West	CAGW	(1,399)	29,248,755	-	(1,399)	29,247,356	-	(1,399)	29,245,958	-	(1,399)	
Control Area Generation - East	CAGE	(16,871)	68,875,097	-	(16,871)	68,656,227	-	(16,871)	68,641,356	-	(16,871)	
Idaho	ID	(86)	4,366,486	-	(86)	4,366,400	-	(86)	4,366,313	-	(86)	
Oregon	OR	(363)	4,603,063	-	(363)	4,602,700	-	(363)	4,602,337	-	(363)	
Control Area Energy - East	CAEE	(388)	(4,097)	-	(388)	(4,486)	-	(388)	(4,874)	-	(388)	
System Generation	SG	(35,087)	109,232,759	-	(35,087)	109,197,673	-	(35,087)	109,162,586	-	(35,087)	
Klamath Hydro Relicensing	SG-P	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	
System Generation	SG-U	(16,977)	103,296,445	-	(16,977)	103,291,779	-	(16,977)	103,287,114	-	(16,977)	
System Generation	SG-U	(16,977)	9,922,473	-	(16,977)	9,905,496	-	(16,977)	9,888,519	-	(16,977)	
Jim Bridger	JBG	-	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	
General Office	SO	(558,870)	773,798,489	880,676	(558,870)	774,121,295	4,436,569	(558,870)	777,998,994	1,646,895	(558,870)	
Utah	UT	(771)	(26,193,718)	-	(771)	(26,194,489)	-	(771)	(26,195,260)	-	(771)	
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		(805,516)	1,382,223,900	880,676	(805,516)	1,382,299,060	4,436,569	(805,516)	1,385,930,114	1,646,895	(805,516)	
<b>Total</b>												
		(14,753,525)	34,168,100,514	209,201,035	(14,753,525)	34,362,548,024	187,130,097	(14,753,525)	34,534,824,596	297,988,091	(14,753,525)	

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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
<b>Steam Production Plant:</b>											
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Control Area Generation - East	CAGE	5,123,919,662	713,664	(2,442,612)	5,122,190,714	705,137	(2,442,612)	5,120,453,240	1,747,913	(2,442,612)	5,119,758,541
System Generation	SG	98,866,326	(5,570)	(58,810)	98,801,946	(5,570)	(58,810)	98,737,566	(5,570)	(58,810)	98,673,186
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Pollution Control Equipment	CAGE	2,097,364	-	-	2,097,364	-	-	2,097,364	-	-	2,097,364
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130
Geothermal - Blundell	SG	129,734,216	13,603	-	129,747,819	13,603	-	129,761,422	13,603	-	129,775,025
Total Steam Plant		5,384,465,698	721,696	(2,501,422)	5,382,685,973	713,170	(2,501,422)	5,380,897,722	1,755,946	(2,501,422)	5,380,152,246
<b>Hydro Production Plant:</b>											
System Generation	SG-P	1,079,880,844	60,980	(244,985)	1,079,696,839	(84,780)	(244,985)	1,079,367,073	37,920,316	(244,985)	1,117,042,404
System Generation	SG-U	284,038,351	659,031	(76,017)	284,621,365	(74,826)	(76,017)	284,470,522	10,669	(76,017)	284,405,174
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128
Total Hydro Plant		1,462,441,323	720,011	(321,002)	1,462,840,332	(159,606)	(321,002)	1,462,359,723	37,930,985	(321,002)	1,499,969,706
<b>Other Production Plant:</b>											
Control Area Generation - West	CAGW	555,711,584	23,232	(92,879)	555,641,938	23,232	(92,879)	555,572,292	23,232	(92,879)	555,502,646
Control Area Generation - East	CAGE	1,601,406,666	(43,973)	(1,535,625)	1,599,827,069	(43,973)	(1,535,625)	1,598,247,471	97,897	(1,535,625)	1,596,809,743
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-	116,955
System Generation - Wind	SG-W	3,579,275,704	1,726,609	(122,592)	3,580,879,721	9,885,421	(122,592)	3,590,642,551	1,726,608	(122,592)	3,592,246,568
Total Other Plant		5,736,510,909	1,705,868	(1,751,095)	5,736,465,682	9,864,680	(1,751,095)	5,744,579,268	1,847,738	(1,751,095)	5,744,675,911
<b>Transmission Plant:</b>											
Control Area Generation - West	CAGW	17,697,318	-	(2,807)	17,694,511	-	(2,807)	17,691,704	-	(2,807)	17,688,896
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161
System Generation	SG	8,783,403,609	8,282,517	(1,369,981)	8,790,316,144	15,100,315	(1,369,981)	8,804,046,478	20,941,549	(1,369,981)	8,823,618,046
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,969,952,087	8,282,517	(1,372,788)	8,976,861,816	15,100,315	(1,372,788)	8,990,589,343	20,941,549	(1,372,788)	9,010,158,104
<b>Distribution Plant:</b>											
California	CA	441,626,325	1,102,982	(151,471)	442,577,836	815,599	(151,471)	443,241,964	697,240	(151,471)	443,787,733
Oregon	OR	3,069,713,783	17,856,102	(1,833,415)	3,085,736,471	13,533,593	(1,833,415)	3,097,436,649	20,986,873	(1,833,415)	3,116,590,107
Washington	WA	670,937,146	2,704,765	(198,519)	673,443,392	1,882,387	(198,519)	675,127,259	1,688,036	(198,519)	676,614,776
Eastern Wyoming	WYP	803,681,940	4,769,999	(276,213)	808,175,725	4,597,599	(276,213)	812,487,111	4,182,888	(276,213)	816,403,786
Utah	UT	4,371,106,554	23,668,611	(1,532,456)	4,393,242,709	19,987,126	(1,532,456)	4,411,697,380	16,853,795	(1,532,456)	4,427,018,719
Idaho	ID	487,983,872	2,184,151	(195,685)	489,972,338	2,187,316	(195,685)	491,963,969	1,788,918	(195,685)	493,557,202
Western Wyoming	WYU	148,157,103	-	(31,377)	148,125,727	-	(31,377)	148,094,350	-	(31,377)	148,062,973
Total Distribution Plant		9,993,206,723	52,286,610	(4,219,136)	10,041,274,197	43,003,620	(4,219,136)	10,090,058,682	46,195,751	(4,219,136)	10,122,035,297



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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
<b>General Plant:</b>											
California	CA	25,433,448	26,014	(57,419)	25,402,043	391,020	(57,419)	25,735,643	254,715	(57,419)	25,932,939
Oregon	OR	274,206,275	559,305	(610,103)	274,154,477	404,689	(610,103)	273,949,063	404,928	(610,103)	273,743,887
Washington	WA	54,658,441	34,397	(110,961)	54,581,877	111,846	(110,961)	54,582,762	119,021	(110,961)	54,589,822
Eastern Wyoming	WYP	128,626,555	1,699,592	(183,594)	130,142,553	1,044,913	(183,594)	131,003,872	1,786,937	(183,594)	132,607,215
Utah	UT	310,502,638	2,653,944	(448,297)	312,708,285	12,411,228	(448,297)	324,671,216	25,860,110	(448,297)	350,083,030
Idaho	ID	65,345,306	423,150	(66,774)	65,701,682	296,558	(66,774)	65,931,466	423,441	(66,774)	66,288,132
Western Wyoming	WYU	17,916,513	-	(26,923)	17,889,591	-	(26,923)	17,862,668	-	(26,923)	17,835,745
Control Area Generation - West	CAGW	10,537,364	2,005	(16,338)	10,523,030	2,005	(16,338)	10,508,697	229,768	(16,338)	10,722,127
Control Area Generation - East	CAGE	95,884,869	59,480	(328,370)	95,615,980	919,421	(328,370)	96,207,031	674,328	(328,370)	96,552,990
System Generation	SG	192,914,823	118,919	(338,180)	192,695,563	118,919	(338,180)	192,476,302	118,919	(338,180)	192,257,041
General Office	SO	672,518,007	1,878,142	(1,382,441)	673,013,707	2,705,622	(1,382,441)	674,336,889	2,228,426	(1,382,441)	675,182,874
Customer Service	CN	12,965,916	-	(98,350)	12,867,566	-	(98,350)	12,769,216	-	(98,350)	12,670,866
Jim Bridger	JBG	18,594,110	-	(103,369)	18,490,741	-	(103,369)	18,387,373	-	(103,369)	18,284,004
Control Area Energy - East	CAEE	2,883,760	-	(11,448)	2,872,313	-	(11,448)	2,860,865	-	(11,448)	2,849,417
Total General Plant		1,882,988,027	7,453,947	(3,782,567)	1,886,659,407	18,406,223	(3,782,567)	1,901,283,063	32,099,594	(3,782,567)	1,929,600,090
<b>Mining Plant:</b>											
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
<b>Intangible Plant:</b>											
California	CA	481,167	-	-	481,167	-	-	481,167	-	-	481,167
Customer Service	CN	219,552,339	-	(170,038)	219,382,301	-	(170,038)	219,212,263	-	(170,038)	219,042,225
Control Area Generation - West	CAGW	29,244,559	-	(1,399)	29,243,160	-	(1,399)	29,241,761	-	(1,399)	29,240,362
Control Area Generation - East	CAGE	68,824,486	-	(16,871)	68,807,615	-	(16,871)	68,790,745	-	(16,871)	68,773,874
Idaho	ID	4,366,227	-	(86)	4,366,141	-	(86)	4,366,055	-	(86)	4,365,968
Oregon	OR	4,601,973	-	(363)	4,601,610	-	(363)	4,601,247	-	(363)	4,600,884
Control Area Energy - East	CAEE	(5,262)	-	(388)	(5,651)	-	(388)	(6,039)	-	(388)	(6,427)
System Generation	SG	109,127,500	-	(35,087)	109,092,413	-	(35,087)	109,057,327	-	(35,087)	109,022,240
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750
System Generation	SG-U	103,282,448	-	(4,666)	103,277,783	-	(4,666)	103,273,117	-	(4,666)	103,268,451
System Generation	SG-J	9,871,542	-	(16,977)	9,854,565	-	(16,977)	9,837,588	-	(16,977)	9,820,611
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359
General Office	SO	779,087,019	798,353	(558,870)	779,326,502	146,128,632	(558,870)	924,896,263	637,093	(558,870)	924,974,486
Utah	UT	(26,196,031)	-	(771)	(26,196,802)	-	(771)	(26,197,573)	-	(771)	(26,198,345)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,386,771,493	798,353	(805,516)	1,386,764,330	146,128,632	(805,516)	1,532,087,446	637,093	(805,516)	1,531,919,023
<b>Total</b>											
		34,818,189,161	71,969,003	(14,753,525)	34,875,374,639	233,057,034	(14,753,525)	35,093,678,148	141,408,656	(14,753,525)	35,220,333,278

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Description	Factor	Capital		Adjusted EPIS Balance		Retirements		Adjusted EPIS Balance Dec 2025	EPIS Balance (AMA Average) December 2024	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2025
		Additions	Retirements	Nov 2025	Dec 2025	Additions	Retirements				
<b>Steam Production Plant:</b>											
Control Area Generation - West	CAGW	-	-	(0)	-	-	-	(0)	(0)	-	(0)
Control Area Generation - East	CAGE	4,028,975	(2,442,612)	5,121,344,905	(2,442,612)	5,160,470,725	(2,442,612)	5,160,470,725	5,125,461,645	1,054,894	5,126,516,538
System Generation	SG	(5,570)	(58,810)	98,608,807	(5,570)	98,544,427	(58,810)	98,544,427	99,703,266	(772,560)	98,930,706
Jim Bridger	JBG	-	-	(0)	-	-	-	(0)	(0)	-	(0)
Pollution Control Equipment	CAGE	-	-	2,097,364	-	2,097,364	-	2,097,364	1,724,141	373,222	2,097,364
Geothermal - Blundell	SG	-	-	29,848,130	-	29,848,130	-	29,848,130	29,848,130	-	29,848,130
Geothermal - Blundell	SG	13,603	-	129,788,628	-	129,802,231	-	129,802,231	128,882,538	651,811	129,534,350
Total Steam Plant		4,037,008	(2,501,422)	5,381,687,833	41,576,465	(2,501,422)	5,420,762,876	5,385,619,721	1,307,368	5,386,927,088	
<b>Hydro Production Plant:</b>											
System Generation	SG-P	1,045,542	(244,985)	1,117,842,962	98,362,462	1,215,960,438	(244,985)	1,215,960,438	967,892,365	120,189,475	1,088,081,840
System Generation	SG-U	11,012,933	(76,017)	295,342,090	72,584,003	367,850,076	(76,017)	367,850,076	247,896,594	39,899,707	287,796,301
Kiamath	SG-P	-	-	98,522,128	-	98,522,128	-	98,522,128	98,522,128	-	98,522,128
Total Hydro Plant		12,058,476	(321,002)	1,511,707,179	170,946,465	1,682,332,642	(321,002)	1,682,332,642	1,314,311,087	160,089,182	1,474,400,269
<b>Other Production Plant:</b>											
Control Area Generation - West	CAGW	2,810,965	(92,879)	558,220,732	707,982	558,835,835	(92,879)	558,835,835	553,806,718	1,651,179	555,457,897
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,595,230,145	113,545	1,593,808,065	(1,535,625)	1,593,808,065	1,512,269,419	63,868,831	1,576,138,250
System Generation	SG	-	-	116,955	-	116,955	-	116,955	116,955	-	116,955
System Generation - Wind	SG-W	1,726,608	(122,592)	3,593,850,585	12,625,182	3,606,353,175	(122,592)	3,606,353,175	3,533,268,744	41,797,495	3,575,066,239
Total Other Plant		4,493,600	(1,751,095)	5,747,418,416	13,446,709	5,759,114,029	(1,751,095)	5,759,114,029	5,599,461,836	107,317,504	5,706,779,341
<b>Transmission Plant:</b>											
Control Area Generation - West	CAGW	-	(2,807)	17,686,089	-	17,683,282	(2,807)	17,683,282	17,733,809	(33,685)	17,700,125
Control Area Generation - East	CAGE	-	-	168,851,161	-	168,851,161	-	168,851,161	168,851,161	-	168,851,161
System Generation	SG	37,387,604	(1,369,981)	8,859,635,669	69,678,553	8,927,944,241	(1,369,981)	8,927,944,241	8,188,377,421	518,895,743	8,707,273,164
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		37,387,604	(1,372,788)	9,046,172,920	69,678,553	9,114,478,684	(1,372,788)	9,114,478,684	8,374,962,392	518,862,058	8,893,824,450
<b>Distribution Plant:</b>											
California	CA	553,923	(151,471)	444,190,186	734,073	444,772,788	(151,471)	444,772,788	434,658,507	5,328,831	439,987,338
Oregon	OR	14,751,831	(1,833,415)	3,129,508,524	38,031,715	3,165,706,824	(1,833,415)	3,165,706,824	2,691,461,590	329,562,479	3,021,024,069
Washington	WA	1,594,588	(198,519)	678,010,845	4,134,421	681,946,746	(198,519)	681,946,746	640,882,829	23,860,564	664,743,393
Eastern Wyoming	WYP	7,495,217	(276,213)	823,622,790	6,381,358	829,727,934	(276,213)	829,727,934	767,599,326	34,575,794	802,175,121
Utah	UT	15,745,885	(1,532,456)	4,441,232,149	41,398,627	4,481,098,320	(1,532,456)	4,481,098,320	4,087,985,189	256,526,189	4,344,511,370
Idaho	ID	1,640,893	(195,685)	495,002,411	1,693,541	496,500,267	(195,685)	496,500,267	464,708,152	21,699,080	486,407,232
Western Wyoming	WYU	-	(31,377)	148,031,596	-	148,000,219	(31,377)	148,000,219	148,565,002	(376,522)	148,188,480
Total Distribution Plant		41,782,338	(4,219,136)	10,159,598,500	92,373,735	10,247,753,099	(4,219,136)	10,247,753,099	9,235,860,589	671,176,414	9,907,037,002

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Description	Factor	Capital Additions		Retirements		Adjusted EPIS Balance Nov 2025	Capital Additions	Retirements		Adjusted EPIS Balance Dec 2025	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2024	EPIS Balance (AMA Average) December 2025
<b>General Plant:</b>													
California	CA	34,934	(57,419)	25,910,454	(57,419)	28,125,593	2,272,558	(57,419)	28,125,593	23,937,311	1,706,968	25,644,279	
Oregon	OR	162,359	(610,103)	273,296,143	(610,103)	362,998,887	90,312,847	(610,103)	362,998,887	230,178,761	48,299,549	278,478,311	
Washington	WA	36,892	(110,961)	54,515,753	(110,961)	58,076,519	3,671,727	(110,961)	58,076,519	51,799,167	3,056,556	54,855,723	
Eastern Wyoming	WYP	1,923,694	(183,594)	134,347,315	(183,594)	148,007,461	13,843,741	(183,594)	148,007,461	113,564,841	13,913,475	127,478,316	
Utah	UT	7,924,437	(448,297)	357,559,170	(448,297)	367,887,111	10,776,238	(448,297)	367,887,111	295,022,847	23,961,062	318,983,910	
Idaho	ID	583,503	(66,774)	66,804,860	(66,774)	68,126,906	1,388,820	(66,774)	68,126,906	61,620,168	3,671,144	65,291,312	
Western Wyoming	WYU	-	(26,923)	17,808,823	(26,923)	17,781,900	-	(26,923)	17,781,900	18,266,509	(323,073)	17,943,436	
Control Area Generation - West	CAGW	2,005	(16,338)	10,707,794	(16,338)	11,330,690	639,234	(16,338)	11,330,690	7,295,636	3,330,063	10,625,699	
Control Area Generation - East	CAGE	423,540	(328,370)	96,648,161	(328,370)	98,347,591	2,027,799	(328,370)	98,347,591	95,464,350	1,134,651	96,599,000	
System Generation	SG	118,919	(338,180)	192,037,781	(338,180)	191,725,715	26,114	(338,180)	191,725,715	195,779,193	(2,646,976)	193,130,217	
General Office	SO	2,261,898	(1,382,441)	676,062,332	(1,382,441)	709,762,464	35,082,573	(1,382,441)	709,762,464	417,719,696	138,274,306	555,994,002	
Customer Service	CN	-	(98,350)	12,572,516	(98,350)	12,474,166	-	(98,350)	12,474,166	14,244,468	(1,180,201)	13,064,266	
Jim Bridger	JBG	-	(103,369)	18,180,635	(103,369)	18,077,267	-	(103,369)	18,077,267	19,937,902	(1,240,424)	18,697,479	
Control Area Energy - East	CAEE	-	(2,837,969)	2,837,969	(11,448)	2,826,521	-	(11,448)	2,826,521	3,032,583	(137,374)	2,895,208	
Total General Plant		13,472,182	(3,782,567)	1,939,289,705	(3,782,567)	2,095,548,791	160,041,652	(3,782,567)	2,095,548,791	1,547,863,430	231,817,728	1,779,681,158	
<b>Mining Plant:</b>													
Coal Mine	CAEE	-	-	1,822,901	-	1,822,901	-	-	1,822,901	1,822,901	-	1,822,901	
Total Mining Plant		-	-	1,822,901	-	1,822,901	-	-	1,822,901	1,822,901	-	1,822,901	
<b>Intangible Plant:</b>													
California	CA	-	-	481,167	-	481,167	-	-	481,167	481,167	-	481,167	
Customer Service	CN	-	(170,038)	218,702,187	(170,038)	218,702,149	-	(170,038)	218,702,149	224,762,833	(2,040,456)	219,722,377	
Control Area Generation - West	CAGW	-	(1,399)	29,238,963	(1,399)	29,237,564	-	(1,399)	29,237,564	29,262,744	(16,786)	29,245,958	
Control Area Generation - East	CAGE	-	(16,871)	68,757,004	(16,871)	68,740,133	-	(16,871)	68,740,133	69,043,803	(202,446)	68,841,356	
Idaho	ID	-	(86)	4,365,882	(86)	4,365,796	-	(86)	4,365,796	4,367,348	(1,035)	4,366,313	
Oregon	OR	-	(363)	4,600,520	(363)	4,600,157	-	(363)	4,600,157	4,606,696	(4,359)	4,602,337	
Control Area Energy - East	CAEE	-	(388)	(6,816)	(388)	(7,204)	-	(388)	(7,204)	(214)	(4,860)	(4,874)	
System Generation	SG	-	(35,087)	108,987,154	(35,087)	108,952,067	-	(35,087)	108,952,067	109,583,625	(421,039)	109,162,586	
Klamath Hydro Relicensing	SG-P	-	-	74,111,750	-	74,111,750	-	-	74,111,750	74,111,750	-	74,111,750	
System Generation	SG-U	-	(4,666)	103,263,786	(4,666)	103,259,120	-	(4,666)	103,259,120	103,343,101	(55,987)	103,287,114	
System Generation	SG-U	-	(16,977)	9,803,634	(16,977)	9,786,657	-	(16,977)	9,786,657	10,092,243	(203,724)	9,888,519	
Jim Bridger	JBG	-	-	2,634,359	-	2,634,359	-	-	2,634,359	2,634,359	-	2,634,359	
General Office	SO	1,849,729	(558,870)	926,265,345	(558,870)	1,015,911,042	90,204,567	(558,870)	1,015,911,042	567,590,045	247,390,503	814,980,548	
Utah	UT	-	(771)	(26,199,116)	(771)	(26,199,887)	-	(771)	(26,199,887)	(26,186,007)	(9,253)	(26,195,260)	
Washington	WA	-	-	2,036,986	-	2,036,986	-	-	2,036,986	2,036,986	-	2,036,986	
Eastern Wyoming	WYP	-	-	5,750,431	-	5,750,431	-	-	5,750,431	5,750,431	-	5,750,431	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,849,729	(805,516)	1,532,963,237	(805,516)	1,622,362,288	90,204,567	(805,516)	1,622,362,288	1,178,480,911	244,430,757	1,422,911,667	
<b>Total</b>													
		115,080,937	(14,753,525)	35,320,660,691	(14,753,525)	35,944,175,311	638,268,145	(14,753,525)	35,944,175,311	32,638,382,866	1,935,001,010	34,573,383,876	
													Ref. 14.1.3 Exh. SLC-5
													Ref. 8.4.3 Exh. SLC-5

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Major Plant Additions - Year 1**  
**5 Year Average Retirement Amount**  
**Total Company**

Function	Factor	FY2018 (CY2017) Retirements	FY2019 (CY2018) Retirements	FY2020 (CY2019) Retirements	FY2021 (CY2020) Retirements	FY2022 (CY2021) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	CAGE	(32,262,301)	(36,964,936)	(90,635,261)	(29,264,599)	(23,048,240)	65,618,638	(29,311,340)	(2,442,612)
STMP	CAGW	-	-	-	-	-	-	-	-
STMP	JBG	-	-	-	-	-	-	-	-
STMP	SG	(328,558)	(168,300)	(101,395)	(1,625,150)	(1,305,194)	-	(705,719)	(58,810)
STMP	NUTIL	-	-	-	-	-	-	-	-
		<u>(32,590,859)</u>	<u>(37,133,237)</u>	<u>(90,736,656)</u>	<u>(30,889,749)</u>	<u>(24,353,435)</u>	65,618,638	<u>(30,017,059)</u>	<u>(2,501,422)</u>
HYDP	SG-P	(1,391,448)	(4,048,944)	(3,220,981)	(5,447,367)	(1,910,827)	1,320,461	(2,939,821)	(244,985)
HYDP	SG-U	(395,533)	(1,192,540)	(1,094,960)	(1,416,149)	(461,859)	-	(912,208)	(76,017)
HYDP	NUTIL	-	-	-	-	-	-	-	-
		<u>(1,786,981)</u>	<u>(5,241,484)</u>	<u>(4,315,941)</u>	<u>(6,863,517)</u>	<u>(2,372,686)</u>	1,320,461	<u>(3,852,029)</u>	<u>(321,002)</u>
OTHP	CAGE	(727,371)	(18,099,458)	(576,532)	(48,670,615)	(24,063,514)	-	(18,427,498)	(1,535,625)
OTHP	CAGW	(1,417,433)	(918,680)	(313,638)	(2,027,367)	(895,601)	-	(1,114,544)	(92,879)
OTHP	SG-W	(4,776,936)	(82,725)	(844,072,708)	(412,145,767)	(38,861,784)	1,292,584,429	(1,471,098)	(122,592)
OTHP	NUTIL	-	-	-	-	-	-	-	-
		<u>(6,921,740)</u>	<u>(19,100,863)</u>	<u>(844,962,878)</u>	<u>(462,843,749)</u>	<u>(63,820,900)</u>	1,292,584,429	<u>(21,013,140)</u>	<u>(1,751,095)</u>
TRNP	CAGW	-	-	(168,424)	-	-	-	(33,685)	(2,807)
TRNP	CAGE	-	-	-	-	-	-	-	-
TRNP	JBG	-	-	-	-	-	-	-	-
TRNP	SG	(14,977,477)	(15,664,813)	(13,736,859)	(13,932,096)	(25,189,720)	1,302,096	(16,439,774)	(1,369,981)
TRNP	NUTIL	-	-	-	-	-	-	-	-
		<u>(14,977,477)</u>	<u>(15,664,813)</u>	<u>(13,905,283)</u>	<u>(13,932,096)</u>	<u>(25,189,720)</u>	1,302,096	<u>(16,473,458)</u>	<u>(1,372,788)</u>
DSTP	CA	(691,930)	(4,729,076)	(1,367,157)	(1,186,564)	(1,113,791)	287	(1,817,646)	(151,471)
DSTP	ID	(1,736,718)	(2,203,340)	(1,930,395)	(1,813,227)	(4,057,391)	-	(2,348,214)	(195,685)
DSTP	MT	-	-	-	-	-	-	-	-
DSTP	OR	(9,930,730)	(42,097,594)	(33,806,510)	(12,101,471)	(12,071,494)	2,910	(22,000,978)	(1,833,415)
DSTP	UT	(13,156,488)	(16,986,844)	(16,190,768)	(18,052,141)	(27,561,114)	-	(18,389,471)	(1,532,456)
DSTP	WA	(1,797,818)	(2,504,228)	(3,224,732)	(2,535,929)	(1,848,462)	-	(2,382,234)	(198,519)
DSTP	WYP	(3,232,370)	(3,122,221)	(3,763,963)	(3,192,347)	(3,261,905)	-	(3,314,561)	(276,213)
DSTP	WYU	(241,028)	(296,106)	(325,291)	(430,096)	(590,090)	-	(376,522)	(31,377)
DSTP	NUTIL	-	-	-	-	-	-	-	-
		<u>(30,787,082)</u>	<u>(71,939,410)</u>	<u>(60,608,816)</u>	<u>(39,311,775)</u>	<u>(50,504,246)</u>	3,197	<u>(50,629,626)</u>	<u>(4,219,136)</u>
GMLP	JBE	-	-	-	-	-	-	-	-
GMLP	JBG	(2,511,368)	(1,017,406)	(473,405)	(1,211,385)	(988,555)	-	(1,240,424)	(103,369)
GMLP	SG	(1,157,127)	(1,198,423)	(1,904,023)	(6,088,488)	(9,942,736)	-	(4,058,160)	(338,180)
GMLP	CAGE	(2,488,634)	(3,369,621)	(2,359,441)	(4,978,277)	(6,506,198)	-	(3,940,434)	(328,370)
GMLP	CAEE	(24,616)	(130,808)	(35,121)	(467,235)	(29,091)	-	(137,374)	(11,448)
GMLP	SO	(12,981,865)	(12,881,251)	(25,844,820)	(13,374,457)	(17,864,045)	-	(16,589,288)	(1,382,441)
GMLP	CN	(598,547)	(3,163,468)	(384,219)	(797,489)	(957,283)	-	(1,180,201)	(98,350)
GMLP	CA	(99,292)	(715,495)	(717,531)	(981,422)	(931,410)	-	(689,030)	(57,419)
GMLP	ID	(310,512)	(1,368,673)	(1,285,289)	(429,609)	(612,386)	-	(801,294)	(66,774)
GMLP	CAGW	(95,179)	(186,887)	(102,801)	(283,345)	(312,057)	-	(196,054)	(16,338)
GMLP	OR	(2,634,074)	(5,945,198)	(4,543,677)	(1,961,890)	(21,521,367)	-	(7,321,241)	(610,103)
GMLP	UT	(3,346,788)	(7,770,797)	(4,139,974)	(8,951,496)	(2,688,767)	-	(5,379,564)	(448,297)
GMLP	WA	(856,950)	(1,132,533)	(2,705,376)	(604,195)	(1,358,617)	-	(1,331,534)	(110,961)
GMLP	WYU	(319,125)	(493,517)	(343,869)	(235,183)	(223,670)	-	(323,073)	(26,923)
GMLP	WYP	(1,903,007)	(3,446,458)	(2,626,180)	(1,527,523)	(1,512,481)	-	(2,203,130)	(183,594)
GMLP	NUTIL	-	-	-	-	-	-	-	-
		<u>(29,327,084)</u>	<u>(42,820,534)</u>	<u>(47,465,728)</u>	<u>(41,891,994)</u>	<u>(65,448,662)</u>	-	<u>(45,390,801)</u>	<u>(3,782,567)</u>
MNGP	CAEE	-	-	-	-	-	-	-	-
MNGP	NUTIL	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>-</u>
INTP	JBG	-	-	-	-	-	-	-	-
INTP	CAGW	(17,820)	(48,704)	-	(17,407)	-	-	(16,786)	(1,399)
INTP	CAGE	(202,558)	(734,919)	(1,496)	(2,113)	(71,145)	-	(202,446)	(16,871)
INTP	SG	-	(763,277)	(61,425)	(1,248,541)	(31,951)	-	(421,039)	(35,087)
INTP	SG-P	-	-	(279,935)	-	-	-	(55,987)	(4,666)
INTP	SG-U	-	-	-	(895,226)	(123,397)	-	(203,724)	(16,977)
INTP	SO	(4,298,237)	(5,104,327)	(8,329,898)	(6,745,772)	(9,053,968)	-	(6,706,441)	(558,870)
INTP	CN	(1,982,186)	(10,680)	(8,081)	-	(8,201,332)	-	(2,040,456)	(170,038)
INTP	CAEE	(8,646)	(14,653)	-	-	-	-	(4,660)	(388)
INTP	CA	-	-	-	-	-	-	-	-
INTP	ID	(5,175)	-	-	-	-	-	(1,035)	(86)
INTP	OR	-	(21,797)	-	-	-	-	(4,359)	(363)
INTP	UT	(28,178)	-	-	(5,507)	(12,582)	-	(9,253)	(771)
INTP	WA	-	-	-	-	-	-	-	-
INTP	WYU	-	-	-	-	-	-	-	-
INTP	WYP	-	-	-	-	-	-	-	-
		<u>(6,542,800)</u>	<u>(6,698,358)</u>	<u>(8,680,835)</u>	<u>(8,914,565)</u>	<u>(17,494,375)</u>	-	<u>(9,666,187)</u>	<u>(805,516)</u>
		<u>(122,934,024)</u>	<u>(198,598,698)</u>	<u>(1,070,676,137)</u>	<u>(604,647,444)</u>	<u>(249,184,024)</u>	1,360,828,821	<u>(177,042,301)</u>	<u>(14,753,525)</u>

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Plant Additions  
Steam Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	July22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	July22 to Dec25 Plant Adds	Ref.
Naughton - Viva Naughton FERC Compliance CY17-20	312	CAGE	Dec-25	N/A	-	-	-	33,764,523	33,764,523	33,764,523
Hunter - 301 Generator Stator Rewind	312	CAGE	Dec-22	N/A	12,123,012	-	-	-	12,123,012	12,123,012
Naughton - U2 Stator Rewind CY22	312	CAGE	Mar-23	N/A	-	6,783,264	-	-	6,783,264	6,783,264
Dave Johnston - U1,2,3 - ELG Project	312	CAGE	Dec-25	N/A	-	-	-	4,003,412	4,003,412	4,003,412
Hunter - 303 Boiler WW Panels and Coating	312	CAGE	Apr-24	N/A	-	-	3,863,875	-	3,863,875	3,863,875
Huntington - U2 ID Fan VFDs	312	CAGE	Oct-23	N/A	-	3,770,797	21,857	-	3,792,654	3,792,654
Hunter - 302 Generator Field and Exciter Rewinds	312	CAGE	Apr-23	N/A	-	3,213,250	-	-	3,213,250	3,213,250
Hunter - 302 HP/IP/LP Turbine Overhaul	312	CAGE	Apr-23	N/A	-	3,092,401	-	-	3,092,401	3,092,401
Hunter - 303 Scrubber Outlet Header Duct Replace	312	CAGE	Apr-24	N/A	-	-	3,041,892	-	3,041,892	3,041,892
Dave Johnston - U0 - Replace A & B Ash Lines	312	CAGE	Dec-23	N/A	-	2,891,011	-	-	2,891,011	2,891,011
Hunter - 303 LP Turbine Overhaul	312	CAGE	Apr-24	N/A	-	-	2,796,639	-	2,796,639	2,796,639
Hunter - 303 Boiler Rear Lower Slope Replacement	312	CAGE	Apr-24	N/A	-	60,934	2,759,727	-	2,759,727	2,759,727
Huntington - U1 Boiler Rear Reheat Header & Terminal	312	CAGE	Oct-22	N/A	2,662,913	-	-	-	2,662,913	2,662,913
Huntington - U2 Boiler Reheat Header Replacement	312	CAGE	Mar-24	N/A	-	-	2,547,478	-	2,547,478	2,547,478
Hunter - 303 Baghouse Bags - CY24	312	CAGE	Apr-24	N/A	-	-	2,526,444	-	2,526,444	2,526,444
Hunter - 300 Waste Water Pond Liner	312	CAGE	Dec-22	N/A	2,323,017	-	-	-	2,323,017	2,323,017
Huntington - U1 LP Turbine Component Replacement	312	CAGE	Nov-22	N/A	1,976,841	-	-	-	1,976,841	1,976,841
Hunter - 303 Stack Inlet Duct Overhaul	312	CAGE	Apr-24	N/A	-	-	1,902,103	-	1,902,103	1,902,103
Hunter - 302 Replace Scrubber Outlet Header Duct	312	CAGE	Apr-23	N/A	-	1,852,518	-	-	1,852,518	1,852,518
Hunter - 301 LP Turbine Blade Replacement	312	CAGE	Dec-22	N/A	1,744,474	-	-	-	1,744,474	1,744,474
Dave Johnston - U0 - Mill Blanket - 2025	312	CAGE	Various	N/A	-	-	-	1,716,178	1,716,178	1,716,178
Hunter - 303 3-7 Feedwater Heater Replacement	312	CAGE	Dec-24	N/A	-	-	1,682,407	-	1,682,407	1,682,407
Dave Johnston - U0 - Mill Blanket - 2024	312	CAGE	Various	N/A	-	-	1,674,240	-	1,674,240	1,674,240
Dave Johnston - U0 - Mill Blanket - 2023	312	CAGE	Various	N/A	-	-	1,625,476	-	1,625,476	1,625,476
Hunter - 303 Scrubber Component Overhaul	312	CAGE	Apr-24	N/A	-	1,593,711	-	-	1,593,711	1,593,711
Hunter - 302 Scrubber Component Overhaul	312	CAGE	Apr-23	N/A	-	1,581,606	-	-	1,581,606	1,581,606
Dave Johnston - U0 - Pumps and Valves - 2025	312	CAGE	Various	N/A	-	-	-	1,542,483	1,542,483	1,542,483
Blundell - U0 Blundell Well Redevelopment	312	SG	Apr-23	Specific	-	1,533,973	-	-	1,533,973	1,533,973
Dave Johnston - U0 - Pumps and Valves - 2024	312	CAGE	Various	N/A	-	-	1,504,790	-	1,504,790	1,504,790
Huntington - U2 Burner Corner Coal Nozzle & Tip Replacement	312	CAGE	Dec-23	N/A	-	1,489,924	-	-	1,489,924	1,489,924
Huntington - U1 Burner Corner Coal Nozzle & Tip Repla	312	CAGE	Nov-22	N/A	1,459,087	-	-	-	1,459,087	1,459,087
Hunter - 303 Burner Nozzle Overhaul	312	CAGE	Apr-24	N/A	-	-	1,458,120	-	1,458,120	1,458,120
Dave Johnston - U0 - Pumps and Valves - 2023	312	CAGE	Various	N/A	-	1,395,788	-	-	1,395,788	1,395,788
Dave Johnston - U0 - Mill Blanket - 2022	312	CAGE	Various	N/A	1,338,654	-	-	-	1,338,654	1,338,654
Wyodak - U1 - ACC VFD Replacement CY25	312	CAGE	May-25	N/A	-	-	-	1,237,588	1,237,588	1,237,588
Gadsby - ABB Controls Replacement	312	CAGE	Jul-22	N/A	1,232,975	-	-	-	1,232,975	1,232,975
Dave Johnston - U0 316(b) Compliance - Barrier Net Installation	312	CAGE	Dec-23	N/A	1,155,632	-	-	-	1,155,632	1,155,632
Hunter - 301 Pulverizer Component Repl - CY22	312	CAGE	Dec-22	N/A	-	-	-	-	-	-
Hunter - 302 Slack Inlet Duct Overhaul	312	CAGE	Apr-23	N/A	-	1,102,721	-	-	1,102,721	1,102,721
Naughton - U0 Blanket Thermal Run Rate Costs CY24-CY27	312	CAGE	Various	N/A	-	-	527,799	-	527,799	527,799
Wyodak - U1 - Pulverizer Overhaul "A" CY24	312	CAGE	Apr-24	N/A	-	-	1,071,711	-	1,071,711	1,071,711
Hunter - 302 SH Division Panel Replacements	312	CAGE	Apr-23	N/A	-	1,063,369	-	-	1,063,369	1,063,369
Wyodak - U1 - Pulverizer Overhaul "E" CY23	312	CAGE	May-23	N/A	-	1,037,950	-	-	1,037,950	1,037,950
Hunter - 303 Baghouse Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,026,857	-	1,026,857	1,026,857
Hunter - 303 3-1 & 3-2 BFPPT Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,007,290	-	1,007,290	1,007,290
Huntington - U2 Baghouse Bag Replacement Comp 3,6,7	312	CAGE	Dec-23	N/A	-	1,000,746	-	-	1,000,746	1,000,746
Projects Less Than \$1million	312	CAGE	Various	N/A	34,567,957	46,030,346	26,517,873	20,099,237	127,215,413	127,215,413
Projects Less Than \$1million	312	SG	Various	Specific	341,949	193,985	102,508	163,235	699,677	699,677
Projects Less Than \$1million	312	SG	Various	Programmatic	7,913	154,608	159,246	163,235	485,002	485,002
Steam Plant Five Year Average Removals	312	SG	Various	N/A	(83,420)	(66,840)	(66,840)	(66,840)	(233,940)	(233,940)
Steam Plant Five Year Average Removals	312	CAGE	Various	N/A	(3,035,192)	(6,070,365)	(6,070,365)	(6,070,365)	(21,246,346)	(21,246,346)
									242,038,832	242,038,832

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Pro Forma Plant Additions  
Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Prospect 3 South Fork Woodstave flowline	332	SG-P	Dec-24	Specific	-	-	58,377,367	-	58,377,367	8.4.47
Toketee Dam Rehabilitation Construction	332	SG-P	Dec-25	Specific	-	-	-	51,514,894	51,514,894	8.4.47
Grace Flowline Replacement	332	SG-U	Dec-25	Specific	-	-	-	51,016,097	51,016,097	8.4.47
North Umpqua Pump Hydro	332	SG-P	Dec-25	Specific	-	-	-	46,848,243	46,848,243	8.4.47
Yale Saddle Dam Remediation	332	SG-P	Oct-25	Specific	-	-	-	38,005,096	38,005,096	8.4.47
Fall Creek Hatchery	332	SG-P	Dec-23	Specific	-	36,418,742	-	-	36,418,742	8.4.48
Hydro Plant JA	332	SG-U	Various	Programmatic	3,744,248	3,511,796	3,705,943	6,319,070	17,281,057	
Hydro Overhaul	332	SG-U	Various	Programmatic	-	7,266,962	4,695,791	4,360,270	16,282,624	
Hydro West	332	SG-P	Various	Programmatic	10,696,425	2,140,236	512,064	-	13,348,725	
Weber Dam Improvements	332	SG-U	Dec-25	Specific	-	-	-	12,960,476	12,960,476	8.4.48
Swift 1 Spillway Gate Retrofit	332	SG-P	Dec-24	Specific	-	-	11,999,935	-	11,762,722	8.4.48
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Sep-22	Specific	11,762,722	-	-	-	11,762,722	
Other Hydro Dam Safety East	332	SG-U	Various	Programmatic	1,616,201	6,887,387	294,902	871,468	9,669,957	
Other Hydro Dam Safety West	332	SG-U	Various	Programmatic	1,930,300	1,930,300	3,071,945	3,419,063	8,421,308	
Hydro Relicensing East	332	SG-U	Various	Programmatic	-	-	7,840,955	-	7,840,955	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	Specific	-	-	7,756,717	-	7,756,717	
Oneida Refurbish Unit 1	332	SG-U	Nov-24	Specific	-	-	6,500,149	-	6,500,149	
Stewart Dam Stability/Construction	332	SG-P	Dec-24	Specific	-	-	5,738,810	-	5,738,810	
Other Hydro Dam Safety West	332	SG-P	Various	Programmatic	2,147,408	1,208,942	1,746,414	557,551	5,660,314	
Fall Creek Hatchery Bridge	332	SG-P	Dec-23	Specific	-	5,444,194	-	-	5,444,194	
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	Specific	-	-	4,557,155	-	4,557,155	
Swift 1 Minimum Discharge Line	332	SG-P	Nov-24	Specific	-	-	3,709,454	-	3,709,454	
Toketee 2 Turbine Refurbishment	332	SG-P	Apr-24	Specific	-	-	3,662,801	-	3,662,801	
Ashton Trash Rake Construction	332	SG-U	Jun-24	Specific	-	-	3,528,119	-	3,528,119	
Toketee 3 Refurbish Turbine	332	SG-P	Apr-25	Specific	-	-	-	3,479,933	3,479,933	
Soda Spinning Reserve	332	SG-U	Dec-22	Specific	3,377,483	-	-	-	3,377,483	
ILR 11.2.2.12 Beaver Bay PH 2 Expansion	332	SG-P	Apr-25	Specific	3,176,947	-	-	3,337,124	3,337,124	
IP3 SA C.1-C.4 Fish Passage Mitigation	332	SG-P	Nov-22	Specific	-	-	-	-	3,176,947	
Yale Downstream Fish Passage	332	SG-P	Oct-24	Specific	-	-	2,981,837	-	2,981,837	
Merwin Gantry Crane Coating	332	SG-P	Jun-24	Specific	-	-	2,882,760	-	2,882,760	
Swift No. 1 Spillway Improvements	332	SG-P	Nov-22	Specific	2,782,038	-	-	-	2,782,038	
Fish Creek Forebay Improvements_Construction	332	SG-P	Dec-23	Specific	-	2,737,500	-	-	2,737,500	
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	Specific	-	2,563,423	-	-	2,563,423	
Grace Flowline Limer Spring 2022	332	SG-U	Aug-22	Specific	2,480,394	-	-	-	2,480,394	
Cutler Refurbish Turbine Isolation Valves	332	SG-P	Feb-25	Specific	-	-	-	2,116,611	2,116,611	
ILR 11.2.2.2 IP Road Trail	332	SG-U	Dec-23	Specific	-	-	-	-	1,981,405	
Oneida Switchgear	332	SG-U	Feb-23	Specific	1,965,369	-	-	-	1,975,137	
Bigfork Fish Screen Rake	332	SG-P	Jul-22	Specific	-	-	-	-	1,965,369	
Grace Unit #3 Pivot Valve	332	SG-U	Nov-23	Specific	-	1,938,285	-	-	1,938,285	
Weber Plant TIV, Mud Valve, and PRV Impr	332	SG-U	Dec-25	Specific	1,760,477	-	-	-	1,769,608	
Hydro East	332	SG-U	Various	Programmatic	-	-	-	-	1,760,477	
Swift 1 TIV Valve Seal Replacement	332	SG-U	Dec-23	Specific	-	1,647,008	-	-	1,647,008	
North Umpqua Additional Housing	332	SG-P	Dec-24	Specific	-	-	-	-	1,635,845	
Swift 1 Spare GSU Replacement	332	SG-P	May-24	Specific	-	-	1,542,234	-	1,542,234	
Grace Unit #5 Pivot Valve	332	SG-U	May-25	Specific	-	-	-	1,526,332	1,526,332	
Lemolo 1 Spillway Improvements	332	SG-P	Dec-23	Specific	-	1,502,377	-	-	1,502,377	
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-23	Specific	-	1,472,295	-	-	1,472,295	
Yale 2 Replace Turbine Guide Bearing	332	SG-P	Nov-23	Specific	-	1,464,234	-	-	1,464,234	
Grace Unit #4 Pivot Valve	332	SG-U	May-25	Specific	-	-	-	1,405,195	1,405,195	
Weber Dam Improvements Evaluation	332	SG-U	Dec-22	Specific	1,342,292	-	-	-	1,342,292	
Merwin 2 Intake Screen Replacement	332	SG-P	Oct-22	Specific	1,331,344	-	-	-	1,331,344	
Swift 1 Switchgear, MCCs and Station Xfms Replace	332	SG-P	Dec-24	Specific	-	-	1,321,920	-	1,321,920	
Paris Hydro Project Decommissioning	332	SG-U	Jul-23	Specific	1,319,881	-	-	-	1,319,881	
Prospect North Fork Trash Rack Improve	332	SG-P	Aug-22	Specific	-	-	-	-	1,310,788	
ILR 4.3 Merwin Trap Lift Convey Mod	332	SG-P	Mar-23	Specific	-	-	1,281,496	-	1,281,496	
ILR 11.2.2.13 Cougar Park Renovation	332	SG-P	Mar-23	Specific	-	-	-	-	1,276,679	
IWF Tailrace Realignment	332	SG-P	Dec-23	Specific	-	-	-	-	1,248,731	
Hydro Impl On-Proj West	332	SG-P	Various	Programmatic	572,274	-	25,487	-	1,201,807	
Hydro South Replace Excavator	332	SG-P	Nov-22	Specific	1,123,510	-	-	-	1,123,510	

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Pro Forma Plant Additions  
Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Fish Creek Penstock Footing Rehabilitation	332	SG-P	Dec-22	Specific	1,073,100	-	-	-	1,073,100	
Iron Gate Low Level Outlet Rehabilitation	332	SG-P	Dec-22	Specific	1,040,250	-	-	-	1,040,250	
ILR 4.4.1 Swift FSC Sample Area Mod.	332	SG-P	Nov-25	Specific	-	-	-	1,033,438	1,033,438	
Swift 1 Forest Camp Debris Boom Upgrade	332	SG-P	Oct-22	Specific	1,026,974	-	-	-	1,026,974	
Lifton Pump Station Seismic Retrofits	332	SG-U	Dec-24	Specific	-	-	1,024,273	-	1,024,273	
ILR 11.2.14 ADA Fishing Access	332	SG-P	Dec-23	Specific	-	1,015,537	-	-	1,015,537	
Projects Less Than \$1million	332	SG-U	Various	Specific	1,921,513	2,556,656	3,295,794	3,849,889	11,623,852	
Projects Less Than \$1million	332	SG-U	Various	Programmatic	70,392	-	-	-	70,392	
Projects Less Than \$1million	332	SG-P	Various	Specific	8,588,602	12,707,777	14,324,315	3,381,749	39,002,443	
Projects Less Than \$1million	332	SG-P	Various	Programmatic	-	-	-	-	-	
Hydro Plant Five Year Average Removals	332	SG-U	Various	N/A	(448,955)	(897,910)	(897,910)	(897,910)	(3,142,685)	
Hydro Plant Five Year Average Removals	332	SG-P	Various	N/A	(508,682)	(1,017,365)	(1,017,365)	(1,017,365)	(3,560,776)	
									<u>556,773,009</u>	

PacifiCorp  
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Pro Forma Plant Additions  
Other Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Footo Creek I-IV Acquire-Repower	343	SG-W	Nov-23	Specific	-	81,578,586	319,600	-	81,898,186	8.4.50
Wind Production	343	SG-W	Various	Programmatic	1,727,608	1,002,028	9,407,656	20,354,588	32,491,880	
Lake Side - U12 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	-	19,219,040	19,219,040	
Lake Side - U11 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	-	19,219,040	19,219,040	
Lake Side - U22 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	-	17,331,361	-	-	17,331,361	
Lake Side - U21 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	-	17,331,361	-	-	17,331,361	
Lake Side - CT11 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-25	N/A	-	-	-	14,881,661	14,881,661	
Lake Side - CT12 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-25	N/A	-	-	-	14,881,661	14,881,661	
Lake Side - CT21 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-24	N/A	-	14,518,007	-	-	14,518,007	
Lake Side - CT22 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-24	N/A	-	14,518,007	-	-	14,518,007	
Lake Side - U11 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	-	12,097,463	12,097,463	
Lake Side - U12 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	-	12,097,463	12,097,463	
TB Flats Wind Operating	343	SG-W	Various	Programmatic	-	1,505,152	2,583,328	3,503,605	7,592,085	
Ekola Flats Wind Operating	343	SG-W	Various	Programmatic	-	1,459,504	2,504,982	3,397,350	7,361,836	
Plyor Mountain Wind Operating	343	SG-W	Various	Programmatic	-	1,459,504	2,504,982	3,397,350	7,361,836	
Cedar Springs Wind Operating	343	SG-W	Various	Programmatic	-	1,210,452	2,077,527	2,817,618	6,105,596	
Marengo 1 Wind Operating	343	SG-W	Various	Programmatic	-	1,121,348	1,819,958	2,501,698	5,443,003	
Eagle Milligaton	343	SG-W	Various	Programmatic	1,310,503	574,373	378,968	2,739,761	5,003,605	
Dunlap 1 Wind Operating	343	SG-W	Various	Programmatic	4,670,914	984,056	1,597,130	2,195,399	4,776,585	
Hermiston - U2 Overhaul Capital CY23 MI	343	CAGW	Dec-22	Specific	-	-	-	-	4,670,914	
High Plains Wind Operating	343	SG-W	Various	Programmatic	81,528	877,672	1,424,467	1,958,059	4,341,726	
Seven Mile Hill 1 Wind Operating	343	SG-W	Various	Programmatic	-	877,672	1,424,467	1,958,059	4,260,198	
Glenrock 1 Wind Operating	343	SG-W	Various	Programmatic	-	857,544	1,391,801	1,913,158	4,162,503	
Rolling Hills Wind Operating	343	SG-W	Various	Programmatic	-	832,384	1,350,968	1,857,031	4,040,383	
Leaning Juniper Wind Operating	343	SG-W	Various	Programmatic	27,356	793,428	1,287,737	1,770,110	3,878,630	
Goodnoe Hills Wind Operating	343	SG-W	Various	Programmatic	939	743,252	1,206,305	1,656,178	3,608,674	
Hermiston - U1 Overhaul Capital CY23 HGP	343	CAGW	Nov-23	Specific	-	3,379,695	-	-	3,379,695	
Hermiston - U2 Overhaul Capital CY25 HGP	343	CAGW	Nov-25	Specific	-	-	-	-	2,787,732	
Marengo 2 Wind Operating	343	SG-W	Various	Programmatic	-	560,676	909,978	1,250,847	2,721,502	
Lake Side - ST10 R0 Blades Replacement CY25	343	CAGE	Mar-25	N/A	-	-	-	2,123,670	2,123,670	
Lake Side - U11 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208	
Lake Side - U12 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208	
Lake Side - U21 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208	
Lake Side - U22 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208	
Footo Creek Wind Operating	343	SG-W	Various	Programmatic	-	345,032	559,987	769,751	1,674,770	
Glenrock 3 Wind Operating	343	SG-W	Various	Programmatic	-	330,656	536,654	737,678	1,604,988	
McFadden Ridge 1 Wind Operating	343	SG-W	Various	Programmatic	-	252,664	410,074	563,682	1,226,420	
Projects Less Than \$1million	343	CAGE	Various	N/A	827,227	6,259,993	1,653,013	7,313,982	16,054,215	
Projects Less Than \$1million	343	CAGW	Various	Programmatic	248,841	289,233	299,217	306,712	1,144,003	
Projects Less Than \$1million	343	SG-W	Various	Specific	2,324,690	1,184,168	1,659,285	2,404,250	7,572,392	
Projects Less Than \$1million	343	SG-W	Various	Programmatic	-	276,430	830,680	1,329,220	2,436,330	
Other Plant Five Year Average Removals	343	SG-W	Various	Specific	173,000	-	-	-	173,000	
Other Plant Five Year Average Removals	343	CAGW	Various	N/A	(13,961)	(27,922)	(27,922)	(27,922)	(97,728)	
Other Plant Five Year Average Removals	343	SG-W	Various	N/A	(289,413)	(578,826)	(578,826)	(578,826)	(2,025,891)	
Other Plant Five Year Average Removals	343	CAGE	Various	N/A	(636,925)	(1,273,850)	(1,273,850)	(1,273,850)	(4,458,474)	
									387,878,162	



PacificCorp  
Washington 2023 General Rate Case  
Pro Forma Plant Additions  
Transmission Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Enhanced Substation Security	355	SG	Various	Specific	-	58,200,000	75,000,000	75,000,000	208,200,000	8.4.50
Customer New Revenue East	355	SG	Various	Programmatic	14,518,788	39,426,757	43,260,497	22,961,305	120,167,346	
Wildfire Mitigation - Trans	355	SG	Various	Programmatic	8,925,855	22,194,089	42,628,754	12,295,788	86,044,486	
Trans	355	SG	Various	Programmatic	13,645,963	17,355,920	8,032,206	25,963,240	64,997,329	
TMP Q2913 TSR	355	SG	Jan-25	Specific	-	-	-	64,771,073	64,771,073	8.4.50
Project Specialized	355	SG	Jun-24	Specific	-	-	-	-	63,984,153	8.4.50
Burns 500 kV Series Capacitor Bank Replacement	355	SG	Mar-25	Specific	-	-	-	41,250,686	41,250,686	8.4.51
EV2024 Network Upgrades for Gen Interconnection	355	SG	Dec-24	Programmatic	-	-	35,229,575	36,282,672	36,282,672	
Project Litespeed	355	SG	Dec-24	Specific	-	-	35,307,499	-	35,307,499	8.4.51
Customer New Revenue West	355	SG	Various	Programmatic	(150,593)	20,383,714	3,088,285	9,990,929	33,312,335	
Path C Transmission Improvements	355	SG	Nov-23	Specific	-	24,367,503	-	-	24,367,503	8.4.51
Trans Investment Programs	355	SG	Various	Programmatic	19,296,948	-	-	-	19,296,948	
Wildfire - Trans - PP	355	SG	Various	Programmatic	1,291,578	12,101,806	2,735,459	2,751,615	18,880,458	
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Mar-22	Specific	6,583,069	12,071,238	-	225,941	18,880,249	8.4.51
Replace Substation Switchgear, Breakers, Reclosers - T - UT	355	SG	Various	Programmatic	-	5,460,206	5,562,846	5,716,690	16,739,742	
Camp Williams 345-138 kV Transformer and 138 kV Yard Ad	355	SG	May-25	Specific	-	-	-	16,369,321	16,369,321	8.4.51
Replace Overhead Transmission Poles - UT	355	SG	Various	Programmatic	-	5,277,166	5,384,565	5,529,795	16,191,526	
Lone Pine-Whetstone 230kV Line	355	SG	May-24	Specific	2,000,000	-	15,994,587	-	15,994,587	8.4.52
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Various	Specific	-	13,842,657	-	-	15,171,359	8.4.52
Malin-Bonanza-new 69 kV line	355	SG	Nov-24	Specific	-	-	-	-	15,171,359	8.4.52
Replace - Storm & Casualty - Trans UT	355	SG	Various	Programmatic	-	4,874,748	9,902,775	5,268,584	15,045,111	
Klamath Dam Removal (ESM)	355	SG	Mar-25	Specific	-	2,571,855	4,960,227	5,088,919	14,533,895	
Klamath Falls to Malin 230kV Line Replacement	355	SG	Nov-25	Specific	-	-	-	12,158,152	14,730,007	8.4.52
Castle Valley Substation - Trans	355	SG	May-25	Specific	-	-	-	14,484,016	14,484,016	8.4.52
Walla Walla 69kV Loop Reconfigure and Reconductor	355	SG	Nov-23	Specific	-	13,040,604	-	13,419,028	13,419,028	8.4.52
Aeolus Sub Transformer Event Resolution	355	SG	Oct-23	Specific	-	11,895,227	-	-	13,040,604	8.4.53
Colstrip Generation Interconnection NU	355	SG	Various	Programmatic	-	-	3,042,474	8,687,354	11,729,828	
Loop 90 South - Terminal into MidValley 345 line	355	SG	May-24	Specific	-	-	11,349,941	-	11,729,828	8.4.53
Customer Preference Interconnections	355	SG	Various	Programmatic	-	-	-	11,266,838	11,266,838	
OTP188 UAMPS Lehi 138kV Loop (Center to Saratoga)	355	SG	May-24	Specific	-	2,532,739	4,753,583	6,369,669	11,123,252	8.4.53
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	Programmatic	-	-	2,405,555	5,426,151	10,364,445	
Project Pivot	355	SG	May-24	Specific	-	8,999,693	9,521,175	-	9,521,175	
Weirich to BPA Lebanon 115 kV Tie	355	SG	May-23	Specific	-	-	-	8,999,693	8,999,693	
North Salt Lake Conversion - Trans	355	SG	May-25	Specific	-	-	-	8,785,296	8,785,296	
Line 30 & 65 Convert to 115 kV, New 230-69kV Sub T	355	SG	Dec-24	Specific	-	-	7,379,642	1,148,499	8,528,141	
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Oct-23	Specific	-	8,298,901	-	-	8,298,901	
Flint New 115kV to 12.5kV Substation Project-T	355	SG	Dec-22	Specific	7,853,032	-	-	-	7,853,032	
OTP122 UAMPS-Bigham City	355	SG	May-24	Specific	-	-	7,833,086	-	7,833,086	
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Various	Specific	7,742,590	(101)	-	-	7,742,489	
Pomona Heights 230-115 kV Transformers Replacement TPI	355	SG	Nov-25	Specific	-	-	-	7,702,155	7,702,155	
Jackalope-Bixby Transmission Upgrade	355	SG	Dec-24	Specific	-	-	7,594,511	-	7,594,511	
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	Nov-23	Specific	-	7,422,723	-	-	7,422,723	
Transmission Reliability Improvements - UT	355	SG	Various	Programmatic	-	2,029,481	2,167,094	3,000,000	7,196,575	
Columbia Substation 3-Breaker Ringbus	355	SG	Oct-25	Specific	-	-	-	7,039,878	7,039,878	
OTP196 UAMPS Nephi 2nd POD	355	SG	Jul-24	Specific	-	-	6,704,601	-	6,704,601	
Replace Substation Meters and Relays - T - UT	355	SG	Various	Programmatic	-	2,152,009	6,210,355	2,040,145	6,383,462	
Cust 6 UT Transm	355	SG	May-24	Specific	-	-	-	-	6,210,355	
Dixonville Sub Replace Transformer T-3112 with spare 25 M <sup>1</sup>	355	SG	Nov-24	Specific	-	-	6,117,989	-	6,117,989	
Bonneville 2nd Source	355	SG	Dec-25	Specific	-	-	-	6,107,734	6,107,734	
Mountain Green New Substation - Trans	355	SG	May-24	Specific	-	-	6,079,391	-	6,079,391	
System Reinforcement - Local Transmission Projects - LT	355	SG	Various	Programmatic	-	2,593,573	2,635,875	6,011,992	6,011,992	
SF6 - Circuit Breaker Replacements - T - UT	355	SG	Various	Programmatic	-	-	-	6,000,000	5,919,968	
Colstrip Gordon Butte Generation Interconnection	355	SG	Feb-24	Specific	-	-	5,756,114	-	5,756,114	
Lebanon Loop Reliability Upgrade Project	355	SG	Nov-22	Specific	5,695,031	-	-	-	5,695,031	
Q0155 UAMPS Heber Light & Power	355	SG	Dec-22	Specific	4,500,000	1,034,766	-	-	5,534,766	
Terminal West Bus Convert to Breaker and a Half	355	SG	Dec-25	Specific	-	-	-	5,464,815	5,464,815	
Cust 1, UT Transm	355	SG	Jun-24	Specific	-	-	5,450,000	-	5,450,000	
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	Specific	-	-	5,366,525	-	5,366,525	
Holiday XFMR 2 Upgrade to 30 MVA - Transm	355	SG	May-25	Specific	-	-	-	5,355,731	5,355,731	

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Transmission Protection Improvements - UT	355	SG	Various	Programmatic	-	2,131,327	2,229,408	851,605	5,212,339	
Cust 5 UT Transm	355	SG	Nov-23	Specific	4,944,120	4,944,120	-	-	4,944,120	
Shelvin Park Substation Increase Capacity	355	SG	Nov-23	Specific	4,900,000	-	-	-	4,900,000	
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	Programmatic	-	1,513,142	1,366,793	1,877,850	4,757,785	
Customer System Upgrade East	355	SG	Various	Programmatic	146,037	2,251,704	1,156,403	1,159,199	4,713,343	
Central Utah High Voltage Mitigation	355	SG	Dec-22	Specific	4,678,585	-	-	-	4,678,585	
Tucker 69 kV Tie Line	355	SG	Nov-22	Specific	4,677,715	-	-	-	4,677,715	
Generation Plant Removal Transmission Reconfiguration	355	SG	Nov-25	Specific	-	-	1,629,502	3,040,772	4,670,274	
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	Oct-22	Specific	4,664,534	-	-	-	4,664,534	
Cust 2 UT Transm	355	SG	Jun-23	Specific	-	4,656,566	-	-	4,656,566	
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Dec-23	Specific	-	4,655,153	-	-	4,655,153	
Lassen Substation Construct New Sub - N2	355	SG	Nov-22	Specific	4,527,391	-	-	-	4,527,391	
Transmission Major Projects - PP	355	SG	Various	Programmatic	933,042	-	-	-	4,317,421	
Franklin Substation 25 MVAR Shunt Capacitor TPL	355	SG	May-25	Specific	-	-	-	-	4,159,538	
Lone Pine-Sage Rd Line 49-1 Conversion	355	SG	Jun-25	Specific	-	-	-	-	4,157,685	
Replace - Storm & Casualty - Trans ID	355	SG	Various	Programmatic	-	1,349,058	1,372,713	1,411,096	4,132,867	
Midvalley Rpl Failed #1 Transformer	355	SG	Various	Specific	3,976,727	-	-	-	3,976,727	
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Jun-23	Specific	-	3,891,133	-	-	3,891,133	
Replace Substation Bushings, Glass & Other - T - UT	355	SG	Various	Programmatic	-	1,610,100	1,093,373	1,123,657	3,827,131	
Cross Hollow Install 2nd Xfmr - Trans	355	SG	Dec-22	Specific	3,773,396	-	-	-	3,773,396	
Riverdale-Parrish and El Monte RAS TPL	355	SG	Oct-25	Specific	-	-	-	3,692,212	3,692,212	
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Dec-23	Specific	3,620,192	-	-	-	3,620,192	
Huntington - UQ Universal Spare GSU Huntington Plant	355	SG	Nov-22	Specific	3,569,257	-	-	-	3,569,257	
Nibley 138/25 kV Trf Nibley-Hyrum City RB	355	SG	Aug-22	Specific	-	-	-	-	3,538,144	
Downtown 8kV System Upgrade - Trans	355	SG	Dec-24	Specific	-	-	3,538,144	-	3,538,144	
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	Programmatic	-	976,513	820,076	1,641,754	3,438,342	
Altanum New 115-12.5 kV Substation T	355	SG	Mar-25	Specific	-	-	-	-	3,116,187	
Cottonwood - East Mill Creek Tap	355	SG	May-24	Specific	-	-	3,108,380	-	3,108,380	
BLM & Other ROW Renewals - T - UT	355	SG	Various	Programmatic	1,349,357	77,556	508,397	1,076,330	3,011,640	
Wildfire Storm Costs Trans	355	SG	Various	Programmatic	1,707,023	1,109,300	-	-	2,816,323	
Hunter - 301 Spare Main GSU Replacement	355	SG	Oct-22	Specific	2,794,867	-	-	-	2,794,867	
Spare 230-46kV #12MVA XFMR (Pavant)	355	SG	Dec-25	Specific	-	500,595	1,100,461	2,750,000	2,750,000	
Replace Substation Transformers - T - UT	355	SG	Various	Programmatic	-	873,633	890,055	914,670	2,731,950	
Replace Substation Switchgear, Breakers, Reclosers - T - W	355	SG	Various	Programmatic	-	862,095	878,314	902,600	2,678,359	
Targeted reliability improvement, Trans - UT	355	SG	Apr-23	Specific	-	2,581,072	-	-	2,643,010	
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Various	Programmatic	-	-	-	2,509,543	2,509,543	
TPL Overlaid Circuit Breaker Replacements	355	SG	Various	Programmatic	-	816,347	832,284	841,707	2,490,338	
Mandated Highway Relocations - T - UT	355	SG	May-25	Specific	-	-	-	2,443,435	2,443,435	
Klamath Falls-Westside 69 kv line 18.7, Reconductor 1.0 mile	355	SG	Various	Programmatic	261,000	-	-	-	2,435,558	
BLM & Other ROW Renewals - T - ID	355	SG	Various	Programmatic	-	312,890	1,775,126	86,543	2,296,279	
Replace Substation Bushings, Glass & Other - T - WY	355	SG	Various	Programmatic	-	966,060	656,024	674,194	2,296,279	
Replace Substation Bushings, Glass & Other - T - ID	355	SG	Various	Programmatic	-	858,720	601,355	618,012	2,078,087	
DJ-Deer Creek-Big Muddy 69kV Rplmts	355	SG	May-23	Specific	2,044,818	-	-	-	2,044,818	
Cold Springs Transformer Replacement	355	SG	Oct-23	Specific	-	2,000,000	-	-	2,000,000	
Barfield New 115kV to 12.5kV Substation- T	355	SG	Jun-25	Specific	-	-	-	1,956,787	1,956,787	
Frankie: Replace SW1#90 and SW1#92 w/ CB	355	SG	Dec-22	Specific	1,953,075	-	-	-	1,953,075	
Mobile 161-13.2kV 33MVA Xfmr	355	SG	Dec-25	Specific	-	-	-	1,950,189	1,950,189	
Replace Overhead Transmission Poles - ID	355	SG	Various	Programmatic	-	608,904	621,296	638,053	1,868,253	
FPIB Rock Springs-Kemmerer 230kV "B"	355	SG	Nov-22	Specific	1,844,494	-	-	-	1,844,494	
Dixonville: Replace 500kV Series Cap Con	355	SG	Jul-22	Specific	1,844,300	-	-	-	1,844,300	
Replace - Storm & Casualty - Trans WY	355	SG	Various	Programmatic	-	592,372	602,759	619,613	1,814,744	
BLM & Other ROW Renewals - T - WY	355	SG	Various	Programmatic	1,021,259	264,248	150,135	377,505	1,813,147	
Meridian Sub Repl 500kV Series Cap Cntrl	355	SG	Sep-22	Specific	1,801,852	-	-	-	1,801,852	
Transmission Protection Improvements - ID	355	SG	Various	Programmatic	-	1,522,376	207,387	-	1,729,763	
Replace Substation Meters and Relays - T - ID	355	SG	Various	Programmatic	-	559,805	570,317	-	1,130,122	
Spare 161-46kV 75MVA XFMR (Sugarhill)	355	SG	Dec-25	Specific	-	-	-	586,110	1,116,231	
Replace Substation Switchgear, Breakers, Reclosers - T - ID	355	SG	Various	Programmatic	-	546,021	556,285	571,689	1,700,000	
Cust 7 WY Transm	355	SG	May-23	Specific	-	1,670,851	-	-	1,670,851	
Taylorville-Granger East Tap 46 kv line Rebuild	355	SG	Nov-22	Specific	1,553,292	-	-	-	1,553,292	

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BLM Sigurd-Glen Canyon	355	SG	Nov-22	Specific	1,550,000	-	-	-	1,550,000	
Replace Substation Meters and Relays - T - WY	355	SG	Various	Programmatic	-	492,668	501,919	515,818	1,510,404	
Targeted reliability improvement, Trans - ID	355	SG	Various	Programmatic	-	456,403	464,990	477,847	1,399,240	
Targeted reliability improvement, Trans - WY	355	SG	Various	Programmatic	-	456,403	464,990	477,847	1,399,240	
Montpelier Area Voltage Support	355	SG	May-23	Specific	-	1,385,290	-	-	1,385,290	
Replace Substation Transformers - T - WY	355	SG	Various	Programmatic	-	544,787	-	403,512	1,340,951	
Camp Williams - Mona #1 345 KV Clearance Improvement	355	SG	May-24	Specific	-	-	1,316,719	-	1,316,719	
Allowance for Future capacity additions - Trans UT	355	SG	Various	Programmatic	-	47,341	482,313	743,478	1,273,133	
CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	355	SG	Aug-22	Specific	1,216,233	-	-	-	1,216,233	
Asset Removal - T - UT	355	SG	Various	Programmatic	1,192,573	395,009	402,434	413,564	1,211,007	
TMP Goshen-Sugarhill-Rigby 161KV Trans Line- T	355	SG	Dec-22	Specific	-	-	-	-	1,192,573	
Tucker 69KV Tie Line Replace Breakers	355	SG	May-23	Specific	-	1,178,163	-	-	1,178,163	
Grantsville Increase Capacity - Trans	355	SG	May-23	Specific	-	1,163,929	-	-	1,163,929	
Colstrip RMP Share	355	SG	Various	Programmatic	-	257,992	457,536	430,708	1,146,236	
Meridian RAS Expansion	355	SG	Oct-23	Specific	-	1,110,770	-	-	1,110,770	
Asset Removal - T - WY	355	SG	Various	Programmatic	-	360,501	367,278	377,435	1,105,215	
Rickreall- Construct New substation T	355	SG	May-24	Specific	-	-	1,069,337	-	1,069,337	
Repl 345KV Live Tank CBs ELF models @ Mona & Birch Ck	355	SG	Various	Specific	-	-	2,368,157	1,061,873	1,061,873	
Projects Less Than \$1million	355	SG	Various	Specific	2,214,469	1,258,679	2,732,568	2,572,002	8,413,307	
Projects Less Than \$1million	355	SG	Various	Specific	(251,455)	2,429,170	-	3,015,473	7,925,757	
Transmission Plant Five Year Average Removals	355	SG	Various	N/A	(3,037,126)	(6,074,252)	(6,074,252)	(6,074,252)	(21,259,881)	
									1,464,971,272	

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Wildfire - Dist - OR	360-373	OR	Various	N/A	8,981,713	46,765,062	84,297,129	85,284,227	225,328,131	
Wildfire Mitigation - Dist	360-373	UT	Various	N/A	32,441,615	55,646,624	40,333,992	32,526,248	160,948,479	
Distribution OR	360-373	OR	Various	N/A	34,263,423	16,229,196	12,532,805	72,433,111	135,458,534	
Portland Willamette River Crossing	360-373	OR	Jan-25	N/A	-	-	(651,297)	134,197,319	133,546,021	
Dist New Connect OR	360-373	OR	Various	N/A	12,770,394	27,518,461	38,118,385	51,746,706	130,153,947	
Utah-New Connect - Residential	360-373	UT	Various	N/A	-	36,318,408	31,318,844	32,851,098	100,488,350	
Wildfire - Dist - CA	360-373	CA	Various	N/A	11,757,270	72,045,752	16,392,713	17,610,216	83,803,022	
Utah-New Connect - Commercial	360-373	UT	Various	N/A	-	18,591,911	-	-	52,594,839	
DistUT Investment Programs	360-373	UT	Various	N/A	39,590,199	-	-	-	39,590,199	
Distribution WA	360-373	WA	Various	Programmatic	2,608,663	10,506,024	3,265,503	21,258,640	37,638,830	
AMI - Utah Meters 2019 - 2020	360-373	UT	Various	N/A	13,370,987	22,279,700	-	-	35,650,687	
Replace Overhead Distribution Poles - UT	360-373	UT	Various	N/A	32,190,272	9,820,963	10,027,709	15,415,835	35,264,507	
Dist - NRUT Investment Programs	360-373	UT	Various	N/A	-	-	-	-	32,190,272	
AMR to AMI Replacement Program - UT	360-373	UT	Various	N/A	13,329,042	9,691,500	11,433,000	20,165,780	31,598,780	
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	N/A	-	5,158,319	9,900,552	10,158,447	29,750,499	
Distribution CA	360-373	CA	Various	N/A	1,198,130	8,929,010	1,198,130	9,377,703	29,063,193	
New Revenue - Feeder Reinforcement - UT	360-373	UT	Various	N/A	-	9,106,399	9,106,399	9,348,318	27,383,728	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	UT	Various	N/A	4,963,641	6,054,313	6,177,722	13,993,894	26,225,930	
Dist New Connect WA	360-373	WA	Various	Programmatic	-	4,569,721	6,062,873	7,622,962	23,219,197	
Targeted Circuit Hardening - Distribution V2	360-373	OR	Various	N/A	-	3,198,271	5,871,000	13,900,000	22,969,271	
WestSmart@Scale - EV Infrastructure	360-373	UT	Various	N/A	-	7,495,909	6,452,504	7,703,808	21,652,222	
Targeted reliability improvement, Dist - UT	360-373	UT	Various	N/A	-	6,559,352	6,694,952	6,870,332	20,124,636	
AMI - Wyoming meters	360-373	WYP	Various	N/A	-	-	620,899	18,954,427	19,575,326	
New Connect Meter Purchases/Replacements - UT	360-373	UT	Various	N/A	-	6,065,128	6,173,391	6,335,114	18,573,638	
U/G Cable Test & Replace	360-373	UT	Various	N/A	4,661,966	5,054,084	179,448	8,341,944	18,237,443	
Mandated Highway Relocations - D - UT	360-373	UT	Various	N/A	-	5,520,440	5,639,490	5,697,390	16,857,320	
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	N/A	-	5,196,151	5,301,435	5,441,061	15,938,647	
Wildfire - Dist - WA	360-373	WA	Various	Programmatic	797,274	13,238,990	-	-	14,035,964	
Replace Underground Cable - UT	360-373	UT	Various	N/A	-	4,540,564	4,634,586	4,756,458	13,931,608	
Replace - Storm & Casualty - Dist UT	360-373	UT	Various	N/A	-	4,452,691	4,543,453	4,663,677	13,659,822	
Oregon Replace Underground Cable	360-373	OR	Various	N/A	-	4,902,157	236,335	8,510,912	13,649,403	
Oregon - Mandated Highway Relocations	360-373	OR	Various	N/A	-	2,496,924	3,055,829	7,587,676	13,140,429	
126th South Install New Substation - Dist	360-373	UT	Various	N/A	-	-	-	-	13,064,407	
Lassen Substation Construct New Sub - N2	360-373	CA	Nov-22	N/A	13,064,407	-	-	-	13,064,407	
Olympia Development LLC Load Project	360-373	UT	Nov-22	N/A	12,615,577	-	-	-	12,615,577	
Replace Substation Meters and Relays - D - UT	360-373	UT	May-23	N/A	-	12,345,631	-	-	12,345,631	
Oregon Replace Overhead Dist Lines/Other	360-373	OR	Various	N/A	4,019,170	4,102,796	4,102,796	4,210,538	12,332,504	
Idaho-New Connect - Residential	360-373	ID	Various	N/A	3,294,915	3,090,500	3,590,263	8,547,500	12,151,915	
Unspecified OR Distribution Reinforcement	360-373	OR	Various	N/A	4,022,595	3,590,263	3,881,615	3,881,615	11,494,474	
Oregon-Upgrade-Spare Transformer Additions	360-373	OR	Various	N/A	2,473,080	93,080	93,080	8,393,080	10,959,240	
Replace Overhead Distribution Poles - ID	360-373	ID	Various	N/A	2,803,122	1,657,903	6,444,412	6,444,412	10,905,437	
Castle Valley Substation - Dist	360-373	UT	May-25	N/A	3,103,624	3,180,451	3,180,451	4,525,490	10,809,565	
Oregon EV Transit Program	360-373	OR	Various	N/A	-	1,006,229	-	10,065,990	10,065,990	
Northwest Quadrant Development - Lee Creek #2	360-373	UT	May-24	N/A	-	-	3,153,711	5,344,674	9,504,614	
Field Device Communication V2	360-373	OR	May-24	N/A	-	9,300,000	9,300,000	-	9,300,000	
DistWY Investment Programs	360-373	WYP	Various	N/A	9,114,761	4,249,966	1,762,000	3,157,657	9,169,623	
Trapper 138-12.5 kV Substation Dist	360-373	UT	Dec-23	N/A	-	-	-	-	9,114,761	
Nibley 138/12 kV Transformer Addition	360-373	UT	Dec-24	N/A	-	-	8,990,059	-	8,990,059	
DistID Investment Programs	360-373	ID	Various	N/A	8,757,425	-	-	-	8,757,425	
Cust 2 UT Dist	360-373	UT	May-23	N/A	-	8,566,239	-	-	8,566,239	
RG Lakeview Load Project	360-373	UT	May-24	N/A	-	-	8,488,806	-	8,488,806	
Syracuse 138-13.2 kV Transformer	360-373	UT	May-23	N/A	-	8,268,312	-	-	8,268,312	
Jumbers Point Substation - Dist	360-373	UT	May-24	N/A	-	2,270,296	8,229,720	-	8,229,720	
Replace Overhead Distribution Poles - WY	360-373	WYP	Various	N/A	-	8,114,893	2,315,347	-	8,221,245	
Skypark Second 138-12 kV Transformer	360-373	UT	May-23	N/A	-	-	-	-	8,114,893	
Ahtanum New 115-12.5 kV Substation D	360-373	WA	May-25	Specific	-	-	-	-	8,005,284	
Sugarhill Second 161-12 kV Transformer	360-373	UT	Dec-25	N/A	-	-	-	-	7,984,350	
Elkhorn Install #F2, 30 MVA	360-373	WYP	May-24	N/A	-	-	7,718,027	-	7,718,027	
Wyoming-New Connect - Residential	360-373	WYP	Various	N/A	-	2,983,458	2,358,666	-	7,599,918	

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Avian Protection - Dist WY	360-373	WYP	Various	N/A	1,256,051	2,017,926	2,060,096	2,110,057	7,444,131	
Banfield New 115kV to 12.5kV Substation - D	360-373	OR	Jun-25	N/A	-	-	-	-	7,440,790	
Flint New 115kV to 12.5kV Substation Project - D	360-373	WA	Dec-24	Specific	7,228,822	-	-	-	7,228,822	
Warren Transformer Addition	360-373	UT	Dec-24	N/A	-	-	7,226,737	-	7,226,737	
ABB DPU & TPU Relay Replacements Oregon	360-373	OR	Various	N/A	-	-	3,547,525	-	7,144,165	
Spanish Fork Sub Install Transformer	360-373	UT	Dec-24	N/A	-	-	7,100,000	-	7,100,000	
Timp Install New 12kV Transformer	360-373	UT	Dec-23	N/A	-	7,083,640	-	-	7,083,640	
70th South Install Second Transformer	360-373	UT	May-25	N/A	-	-	-	6,891,181	6,891,181	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	WYP	Various	N/A	-	2,001,341	-	2,042,110	6,886,071	
Walnut Grove Transformer Addition	360-373	UT	Dec-24	N/A	-	-	-	6,686,038	6,686,038	
Replace Underground Cable - WY	360-373	WYP	Various	N/A	-	2,152,223	-	2,194,908	6,593,012	
Enlaw LLC Load Project	360-373	UT	Dec-23	N/A	-	6,483,692	-	-	6,483,692	
Utah Transit Authority Load Project	360-373	UT	Dec-23	N/A	-	6,459,706	-	-	6,459,706	
Avian Protection - Dist ID	360-373	ID	Various	N/A	2,212,037	-	-	1,387,912	6,372,585	
North Salt Lake Development - Cudahy #2	360-373	UT	May-24	N/A	-	1,349,754	-	6,210,355	6,210,355	
Silver Creek Install Distribution Transformer	360-373	UT	Oct-24	N/A	-	-	-	6,157,404	6,157,404	
Krah USA LLC Service Request	360-373	OR	Dec-23	N/A	-	6,118,118	-	-	6,118,118	
Cust 1 UT Dist	360-373	OR	Jun-24	N/A	-	-	6,000,000	-	6,000,000	
Mickreal- Construct New Substation D	360-373	OR	May-24	N/A	-	-	5,886,464	-	5,886,464	
Mill City Construct New Substation	360-373	OR	Nov-24	N/A	-	-	5,871,400	-	5,871,400	
Copper Hills Install 2nd Xfmr	360-373	UT	May-23	N/A	-	5,858,352	-	-	5,858,352	
BDO: Install 2nd 138-12.5 kV, 30 MVA Xfmr	360-373	UT	Dec-23	N/A	-	5,770,255	-	2,827,452	5,770,255	
Distribution Auto / Field Network - UT	360-373	UT	Various	N/A	-	1,009,737	-	5,660,463	5,660,463	
Holiday XFMR 2 Upgrade to 30 MVA - Dist	360-373	UT	May-25	N/A	-	-	-	-	-	
Rigby 161-12kV Transformer Addition	360-373	ID	May-24	N/A	-	-	5,632,916	-	5,632,916	
West Valley Install Second Xfmr	360-373	UT	Dec-23	N/A	-	5,609,558	-	-	5,609,558	
Rebuild Deer Creek Substation	360-373	WYP	May-24	N/A	634,831	-	-	5,371,781	5,371,781	
Avian Protection - Dist UT	360-373	UT	Various	N/A	-	1,540,015	-	1,574,497	5,364,791	
Stansbury Install Second Transformer - Dist	360-373	UT	Dec-25	N/A	-	-	-	-	5,330,899	
North Salt Lake Conversion - Dist	360-373	UT	May-25	N/A	-	-	-	5,282,062	5,282,062	
Dist New Connect CA	360-373	CA	Various	N/A	337,995	-	-	-	5,050,269	
EX Utah Development, Mayflower Add Second Xfmr	360-373	WA	Apr-25	N/A	-	868,766	-	1,581,888	5,000,000	
Teton Substation Capacity Increase - New Sub	360-373	WA	Oct-24	Specific	-	-	4,934,002	-	5,000,000	
Wyoming-New Connect - Commercial	360-373	WYP	Various	N/A	-	1,955,109	-	1,517,585	4,887,677	
Mountain Green New Substation - Dist	360-373	UT	May-25	N/A	-	-	-	1,414,982	4,885,110	
Bond Street Add 2nd Transformer	360-373	OR	May-25	N/A	-	-	-	4,876,473	4,876,473	
Grantsville Increase Capacity - Dist	360-373	UT	May-23	N/A	-	4,835,464	-	-	4,835,464	
American Packaging Corp Load Project	360-373	UT	May-25	N/A	-	-	-	4,825,948	4,825,948	
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various	N/A	-	1,551,875	-	1,618,083	4,751,755	
Conser Road- Construct New 115kV to 20.8 kV substation D	360-373	OR	Nov-22	N/A	4,729,174	-	-	-	4,729,174	
Net Metering Installation UT	360-373	UT	Various	N/A	-	1,636,808	-	1,341,438	4,682,298	
Replace - Storm & Casualty - Dist WY	360-373	WYP	Various	N/A	-	1,484,883	-	1,514,927	4,548,945	
Albina Replace 12kV Feeder with Switchgear	360-373	OR	Dec-23	N/A	-	4,352,231	-	-	4,352,231	
Dist - NRWY Investment Programs	360-373	WYP	Various	N/A	4,253,114	-	-	-	4,253,114	
90th South Install 30 MVA Transformer - Dist	360-373	UT	Various	N/A	4,072,984	-	-	-	4,072,984	
Wildfire Storm Costs Dist OR	360-373	OR	Various	N/A	2,646,606	-	-	-	4,071,199	
AMI - Idaho 2019 meters	360-373	ID	Various	N/A	4,058,741	-	-	-	4,058,741	
Dist - NRID Investment Programs	360-373	ID	Various	N/A	4,023,301	-	-	-	4,023,301	
EX Utah Development Load Project	360-373	UT	Dec-23	N/A	-	3,985,802	-	-	3,985,802	
Rebuild Gordon Hollow Substation	360-373	OR	Dec-23	N/A	-	3,928,424	-	-	3,928,424	
Distribution or Grid Automation Phase 3	360-373	OR	Various	N/A	-	-	980,000	-	3,927,147	
Idaho-New Connect - Commercial	360-373	ID	Various	N/A	-	1,395,897	-	-	3,926,783	
Utopia Apartments Load Project - Southwest #1	360-373	UT	Apr-24	N/A	-	-	1,226,912	-	3,920,857	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	ID	Various	N/A	-	992,934	-	1,797,902	3,807,791	
Oregon Replace OH Dist Lines - Poles	360-373	WYP	Various	N/A	-	3,557,052	-	2,352	3,652,914	
New Revenue - Feeder Reinforcement - WY	360-373	WYP	Various	N/A	-	1,189,986	-	1,241,586	3,645,796	
Allowance for Future capacity additions - Dist UT	360-373	UT	Various	N/A	-	33,221	-	339,072	3,543,186	
Replace Substation Switchgear, Breakers, Reclosers - D - ID	360-373	ID	Various	N/A	-	1,163,755	-	1,181,477	3,534,184	
City Creek Reserve, Terminal #1	360-373	UT	Dec-23	N/A	-	3,520,000	-	-	3,520,000	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Replace Overhead Distribution Lines - Other - ID	360-373	ID	Various	N/A	-	1,142,023	1,168,785	1,188,646	3,509,454	
Replace - Storm & Casualty - Dist ID	360-373	ID	Various	N/A	-	1,121,200	1,148,325	1,177,516	3,447,041	
Center Street Upgrade Transformer with 115-13.2kV 33MVA	360-373	WYP	Nov-25	N/A	-	-	-	3,428,338	3,428,338	
STASTA LLC Load Project	360-373	ID	Various	N/A	3,392,488	-	-	-	3,392,488	
Ruby 69-12kV Transformer Replacement	360-373	UT	May-24	N/A	-	-	3,376,494	-	3,376,494	
Spare 230-34.5kV 125 MVA XFMR w/LTC (Rock Springs 20)	360-373	WYP	Dec-24	N/A	-	-	3,200,000	-	3,200,000	
A1 Lithium Inc. Load Project	360-373	UT	Dec-24	N/A	-	-	3,126,598	-	3,126,598	
Conductive Composites Load Project	360-373	UT	May-23	N/A	-	3,096,392	-	-	3,096,392	
Replace Underground Vaults & Equipment - WY	360-373	WYP	Various	N/A	-	1,008,117	1,028,427	1,052,623	3,089,167	
Pallette Substation - NESC compliance for neutral	360-373	OR	Oct-25	N/A	-	-	965,931	3,000,000	3,000,000	
Targeted reliability improvement, Dist - ID	360-373	ID	Various	N/A	-	943,236	-	990,553	2,899,720	
OR Distribution Major Projects - PP	360-373	OR	Various	N/A	369,646	2,129,072	-	351,952	2,850,670	
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Jun-23	N/A	-	2,788,155	-	-	2,788,155	
Line 30 & 65 Convert to 115 kV, New 230-69kV Sub D	360-373	OR	Dec-24	N/A	-	-	2,748,204	-	2,748,204	
Downtown 8kV System Upgrade - Dist	360-373	UT	Various	N/A	-	1,329,597	1,358,231	-	2,687,828	
Canyon View - Purchase Substation Property	360-373	UT	Dec-25	N/A	-	-	-	2,633,621	2,633,621	
SRC Land Holdings Load Project- Toquerville #1	360-373	UT	Jun-24	N/A	-	-	2,627,168	-	2,627,168	
Utah-New Connect-Str Light & Otr	360-373	UT	Various	N/A	-	854,970	870,337	889,501	2,614,807	
Replace Underground Cable - ID	360-373	ID	Various	N/A	-	843,773	886,373	886,355	2,594,501	
New Connect Meter Purchases/Replacements - WY	360-373	WYP	Various	N/A	-	828,487	856,130	875,919	2,560,536	
Replace - Storm & Casualty - Crossarms & Cutouts - Dist - U	360-373	UT	Various	N/A	-	814,849	831,459	853,460	2,499,767	
Salt Lake Dept of Airports Load Project	360-373	UT	Nov-22	N/A	2,473,060	-	-	-	2,473,060	
Replace Underground Vaults & Equipment - ID	360-373	ID	Various	N/A	-	800,535	821,389	842,201	2,464,125	
Mandated Public Accommodations & Other - D - UT	360-373	UT	Various	N/A	-	802,928	819,526	840,994	2,463,448	
Targeted reliability improvement, Dist - WY	360-373	WYP	Various	N/A	-	801,079	816,616	835,496	2,453,191	
Replace Substation Switchgear, Breakers, Reclosers - D - U	360-373	UT	Various	N/A	-	869,238	831,750	739,735	2,440,723	
Cross Hollow Install 2nd Xfmr - Dist	360-373	UT	Nov-22	N/A	2,377,900	-	-	-	2,377,900	
Sharr Bank 1 - Capacity Increase	360-373	UT	Nov-22	N/A	2,365,299	-	-	-	2,365,299	
Jefferson Sub - Increase capacity 12.5 MVA	360-373	OR	Oct-22	N/A	2,358,850	-	-	-	2,358,850	
Replace Substation Bushings, Class & Other - D - UT	360-373	UT	Various	N/A	-	907,668	708,444	727,048	2,343,161	
New Revenue - Feeder Reinforcement - ID	360-373	ID	Various	N/A	-	755,061	772,423	792,097	2,319,581	
Mandated OH/UG Conversions - UT	360-373	UT	Various	N/A	-	726,572	741,587	761,015	2,229,174	
Amps - Control Building Addition	360-373	ID	Jun-23	N/A	-	2,184,735	-	-	2,184,735	
AMR Calendar Meters - WA	360-373	WA	Dec-25	Specific	-	-	-	2,182,363	2,182,363	
Replace Substation Transformers - D - UT	360-373	UT	Various	N/A	-	1,064,328	515,722	529,179	2,109,228	
Orange Upgrade to 30 MVA	360-373	UT	May-23	N/A	-	2,088,484	-	-	2,088,484	
BLM & Other ROW Renewals - D - UT	360-373	UT	Various	N/A	834,200	750,157	259,297	207,410	2,051,064	
Shewlin Park Substation Increase Capacity	360-373	OR	Nov-22	N/A	1,100,000	950,610	-	-	2,050,610	
Proctor and Gamble Paper Company Load Project	360-373	UT	May-24	N/A	-	-	1,943,945	-	1,943,945	
Asset Removal - D - UT	360-373	UT	Various	N/A	-	618,227	631,003	647,533	1,896,763	
Riverbend Management, Inc Load Project	360-373	ID	Oct-22	N/A	1,893,617	-	-	-	1,893,617	
Oregon Energy Storage Project - Battery or Equivalent	360-373	OR	Various	N/A	-	1,765,741	-	-	1,765,741	
Elk Valley Casino Service Request (N2)	360-373	CA	Dec-22	N/A	1,730,406	-	-	-	1,730,406	
Mcab City Upgrade Transformer	360-373	UT	Dec-23	N/A	-	1,717,121	-	-	1,717,121	
Replace Substation Meters and Relays - D - ID	360-373	ID	Various	N/A	-	546,399	559,830	574,066	1,680,295	
New Harmony Upgrade Transformer	360-373	UT	Dec-24	N/A	-	-	1,666,306	-	1,666,306	
Enoch Upgrade Transformer	360-373	WYP	Dec-23	N/A	-	1,632,845	-	-	1,632,845	
Neutral Extensions - WY	360-373	WYP	Various	N/A	-	529,812	540,087	552,571	1,622,469	
Mandated Code Compliance - D - U T	360-373	UT	Various	N/A	-	520,160	530,764	544,761	1,595,684	
New Connect Meter Purchases/Replacements - ID	360-373	ID	Various	N/A	-	512,733	532,884	546,467	1,592,083	
Taylor Increase Capacity 30 MVA 46kV	360-373	UT	Dec-23	N/A	-	1,582,406	-	-	1,582,406	
Mandated Highway Relocations - D - ID	360-373	ID	Various	N/A	-	482,781	495,655	500,280	1,478,716	
Replace Substation Bushings, Class & Other - D - WY	360-373	WYP	Various	N/A	-	529,720	432,125	442,107	1,403,952	
Utah-New Connect - Irrigation	360-373	UT	Various	N/A	-	455,274	452,801	452,801	1,361,790	
Replace Substation Meters and Relays - D - WY	360-373	WYP	Various	N/A	-	420,283	428,670	438,623	1,287,576	
CA Distribution Major Projects - PP	360-373	CA	Various	N/A	-	-	-	1,249,555	1,249,555	
Apple Valley Install New Dist Sub	360-373	UT	May-23	N/A	495,000	1,240,253	-	-	1,240,253	
BLM & Other ROW Renewals - D - WY	360-373	WYP	Various	N/A	-	347,953	168,918	200,767	1,212,638	
Mandated Highway Relocations - D - WY	360-373	WYP	Various	N/A	-	334,913	341,862	344,545	1,021,320	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Mandated Joint Use - UT	360-373	UT	Various	N/A	-	400,280	408,552	211,076	1,019,909	
Spare 46-12.47 30MVA XFMR	360-373	UT	Jul-22	N/A	1,010,856	-	-	-	1,010,856	
Temple Square - load addn in Downtown SLC	360-373	UT	Nov-22	N/A	1,009,441	-	-	-	1,009,441	
St. John Increase Capacity	360-373	UT	Oct-22	N/A	1,003,008	-	-	-	1,003,008	
Projects Less Than \$1million	360-373	CA	Various	N/A	50,820	83,286	-	-	134,106	
Projects Less Than \$1million	360-373	ID	Various	N/A	122,909	1,273,035	1,547,502	1,586,258	4,529,704	
Projects Less Than \$1million	360-373	WA	Various	Specific	-	-	-	-	-	
Projects Less Than \$1million	360-373	WYP	Various	N/A	798,599	2,571,088	3,069,292	4,723,946	11,162,925	
Projects Less Than \$1million	360-373	OR	Various	N/A	-	-	-	-	-	
Projects Less Than \$1million	360-373	UT	Various	N/A	523,210	5,624,238	2,606,199	1,307,696	10,061,342	
Distribution Plant Five Year Average Removals	360-373	CA	Various	N/A	(477,180)	(954,359)	(954,359)	(954,359)	(3,340,257)	
Distribution Plant Five Year Average Removals	360-373	ID	Various	N/A	(602,901)	(1,205,803)	(1,205,803)	(1,205,803)	(4,220,309)	
Distribution Plant Five Year Average Removals	360-373	WA	Various	N/A	(1,053,318)	(2,106,636)	(2,106,636)	(2,106,636)	(7,373,226)	
Distribution Plant Five Year Average Removals	360-373	WYP	Various	N/A	(1,637,857)	(3,275,714)	(3,275,714)	(3,275,714)	(11,464,997)	
Distribution Plant Five Year Average Removals	360-373	OR	Various	N/A	(5,267,360)	(10,534,721)	(10,534,721)	(10,534,721)	(36,871,522)	
Distribution Plant Five Year Average Removals	360-373	UT	Various	N/A	(5,857,437)	(11,714,874)	(11,714,874)	(11,714,874)	(41,002,058)	
									2,226,533,024	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
North Temple Property	397	SO	Various	Specific	-	5,200,000	-	230,123,236	235,323,236	8.4.53
PMOC/PSO Service Center	397	OR	Dec-25	N/A	7,994,821	9,519,127	9,814,470	63,423,870	63,423,870	
Replace Vehicles - UT	397	UT	Various	N/A	6,306,052	7,340,716	10,742,835	22,909,415	50,237,833	
Vehicles OR	397	OR	Various	N/A	-	-	36,175,493	15,256,167	39,645,789	
Bend Service Center	397	OR	Dec-24	N/A	-	-	-	-	36,175,493	
New SLC Data Center	397	SO	Dec-25	Specific	-	-	-	24,161,772	23,204,718	8.4.54
Terminal - T&D Operations Campus	397	UT	Oct-25	N/A	-	-	-	23,204,718	23,204,718	
Replace Vehicles - WY	397	WYP	Various	N/A	1,499,340	4,060,056	4,184,982	9,758,075	19,502,463	
PP Com investment program	397	OR	Various	N/A	2,793,711	4,156,316	3,599,001	6,033,934	16,300,603	8.4.54
Index AR Training Modules V2	397	SO	Various	Specific	-	6,432,968	5,582,670	4,284,964	16,300,603	
LCT Open Office Plan	397	SO	Jun-23	Specific	3,169,979	11,190,647	-	-	14,360,626	8.4.54
PP Com investment program	397	SO	Various	Programmatic	4,606,263	34,573	-	8,828,040	13,468,876	
Unix/Linux/Storage - Infrastructure	397	SO	Various	Programmatic	-	3,888,303	5,155,954	3,414,548	12,458,805	
Network/Security - OT Infrastructure	397	SO	Various	Programmatic	-	4,915,196	3,832,771	3,159,039	11,907,006	
Riverfront Service Center	397	WYP	Dec-25	N/A	-	-	-	10,709,082	10,709,082	
Terminal Training Campus Expansion	397	UT	Sep-25	N/A	-	-	-	10,565,789	10,565,789	
Rock Springs Service Center Purchase	397	WYP	Various	N/A	5,387,638	3,938,044	1,935,960	2,044,791	9,325,682	
PP Com investment program	397	UT	Various	N/A	1,848,683	2,781,554	1,136,653	7,186,340	8,610,987	
AMI - Wyoming IT Comm Network	397	WYP	Various	N/A	-	-	-	8,024,247	8,322,993	
Remodel Field Facilities	397	UT	Various	N/A	-	-	-	2,533,009	7,788,424	
Replace Other General Plant - UT	397	UT	Various	N/A	-	2,813,475	2,441,940	2,375,498	7,492,825	
PP Com investment program	397	CAGE	Various	N/A	1,757,101	2,984,870	2,132,458	2,486,095	7,484,287	
Vehicles WA	397	WA	Various	Programmatic	1,363,555	1,092,524	1,370,056	3,200,029	7,254,026	
Replace Vehicles - ID	397	ID	Various	N/A	-	2,751,760	1,908,558	2,109,553	6,769,872	
Telecom - Corporate Network	397	SO	Various	Programmatic	-	-	-	5,395,589	5,395,589	
Central Oregon Training Campus Expansion	397	OR	Dec-25	N/A	-	1,190,952	2,069,498	2,097,397	5,252,169	
Cloud/Windows	397	SO	Various	Programmatic	-	1,541,747	660,271	1,972,065	5,163,211	
Enterprise Ops	397	SO	Various	Programmatic	2,665,224	1,160,906	1,769,585	1,803,183	5,133,121	
Hydro Vehicles	397	SG	Various	N/A	-	1,560,353	-	5,117,679	4,988,587	8.4.58
Replace Other General Plant - WY	397	WYP	Various	Specific	4,988,587	-	-	637,230	4,812,987	
Maximo PAC Generation Release (not in original scope of Fit)	397	SO	Jan-25	N/A	-	457,176	3,718,581	1,601,450	1,694,144	
Gen - Situst Investment Programs	397	UT	Various	Programmatic	-	1,551,026	1,432,378	1,729,850	4,517,639	
PP Com investment program	397	CAGW	Various	N/A	87,601	1,267,809	-	4,104,000	4,104,000	8.4.58
Replace Tools - UT	397	UT	Various	N/A	-	-	-	1,827,669	3,801,610	
Vehicles CA	397	CA	Various	Specific	256,768	1,377,091	1,252,535	632,221	3,782,332	
Structures OR	397	OR	Dec-25	N/A	1,181,299	128,917	1,732,775	-	3,646,768	
PP Com investment program	397	WYP	Various	Programmatic	172,632	845,643	-	1,312,740	3,578,135	
PP Com investment program	397	WA	Various	Specific	3,646,768	-	-	3,203,672	3,203,672	
22 DellEMC Storage and Compute-common	397	SO	Dec-22	N/A	-	918,000	-	227,763	3,125,545	
Substation Router/Sw TQMS	397	SO	Various	Programmatic	-	2,287,803	609,978	-	3,093,133	
Casper Power Office - Purchase	397	WYP	Mar-24	N/A	-	-	-	36,500	2,781,029	
PP Com investment program	397	CAGE	Various	Programmatic	1,691,959	575,570	477,000	932,492	2,652,566	
General Plant OR	397	OR	Various	N/A	-	807,842	2,584,400	-	2,584,400	8.4.58
Replace Other General Plant - ID	397	ID	Various	Specific	-	454,436	1,250,981	643,996	2,349,965	
PAC FIPS 201 (Phys Security Rep)	397	SO	Jun-24	N/A	-	1,240,900	-	-	2,292,216	
PP Com investment program	397	UT	Various	N/A	1,051,916	-	-	-	2,157,883	
AMI - Utah IT Comm Network	397	SO	Various	Specific	2,227,429	-	-	824,772	2,157,883	8.4.59
2021 VXRail Common Use	397	SO	Dec-25	Specific	-	755,068	382,647	-	1,819,512	
Oracle-Ull	397	CA	Various	N/A	33,481	-	-	-	1,747,160	
PP Com investment program	397	UT	Various	Programmatic	1,819,512	-	-	-	1,736,720	
Gen - Situst Investment Programs	397	SO	Various	Specific	-	-	888,802	-	1,713,600	
Telecom - Voice	397	SO	Various	N/A	-	-	-	-	344,045	
EMC ELA	397	SO	Jun-25	Specific	-	-	-	-	1,509,208	
Monarch PAC6 Upgrade and HW TOM	397	SO	Aug-22	Specific	-	-	-	-	1,713,600	
Maximo Implementation PAC T&D (1b) Supplemental	397	SO	Jan-25	Specific	1,736,720	593,106	335,638	1,713,600	1,676,872	
Hydro General Plant	397	SG	Various	Programmatic	404,083	214,920	215,286	746,623	1,509,208	
General Plant WA	397	WA	Various	Programmatic	332,378	-	-	-	-	



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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Corporate Router/Switch TOM 2021	397	SO	Sep-22	Specific	1,495,200	-	-	-	1,495,200	
AN010 - Customer - Ancillary - Customer Mobile Apps for IOE	397	SO	Dec-24	Specific	-	-	1,434,236	-	1,434,236	
Rowberry: Rebuild/Replace Damaged Equip	397	UT	Aug-22	N/A	1,433,756	-	-	-	1,433,756	
PP Com investment program	397	SO	Various	Programmatic	221,617	685,403	189,142	-	336,283	
SAP & Corporate Systems - Applications	397	SO	Various	Programmatic	-	443,003	515,484	-	1,380,235	
NTO ACI Network Build- Common Use	397	SO	Jul-22	Specific	1,330,907	-	-	-	1,330,907	
Replace Integrated Resource Plan-Plexos - Licenses	397	SO	Jul-23	Specific	-	1,305,600	-	-	1,305,600	
General Plant CA	397	CA	Various	N/A	193,463	168,313	171,568	-	1,240,470	
Wind General	397	SG	Various	Programmatic	609,937	185,869	212,909	-	1,226,958	
Cutler to Rabbit Min MW Replacement	397	UT	Nov-22	N/A	1,206,538	-	-	-	1,206,538	
Budget Placeholder Power Supply	397	SO	Sep-22	Specific	1,200,000	-	-	-	1,200,000	
Replace Tools - WY	397	WYP	Various	N/A	-	401,410	387,099	-	388,550	
Customer- Post Implementation	397	SO	Various	Programmatic	-	59,770	559,848	-	1,179,466	
Cleveland Ave Sub to Pilot Butte Sub Fiber	397	OR	Dec-25	N/A	-	-	-	-	1,152,246	
Portland Metro Fiber	397	OR	Dec-25	N/A	-	-	-	-	1,152,246	
PP Com investment program	397	SO	Various	Programmatic	-	1,018,541	-	-	1,150,461	
Harrison to Holladay Fiber Upgrade	397	OR	Dec-24	N/A	-	-	1,124,142	-	1,124,142	
Repl Propsect Hill Comm Site	397	CAGE	Dec-23	N/A	1,083,147	-	-	-	1,083,147	
2019 TIBCO TOM and Upgrade	397	SO	Sep-22	Specific	-	-	-	-	1,056,352	
World Service Center - Purchase	397	WYP	May-23	N/A	-	-	-	-	1,037,021	
DMX Replacement (Populus Area)	397	CAGE	Dec-25	N/A	-	-	-	-	1,024,536	
MW CES Ring Deployment	397	CAGW	Dec-24	Specific	-	-	1,024,536	-	1,024,536	
Projects Less Than \$1million	397	SO	Various	Specific	787,167	4,095,024	3,129,360	-	10,330,499	
Projects Less Than \$1million	397	SO	Various	Specific	-	1,215,882	291,183	-	2,204,636	
Projects Less Than \$1million	397	SO	Various	Programmatic	1,659,641	2,606,350	1,534,673	-	7,035,249	
Projects Less Than \$1million	397	CAGE	Various	N/A	-	-	-	-	45,071	
Projects Less Than \$1million	397	CAGW	Various	Specific	-	45,071	-	-	91,367	
Projects Less Than \$1million	397	CAGW	Various	Programmatic	21,608	22,238	23,466	24,054	96,832	
Projects Less Than \$1million	397	SG	Various	Specific	-	65,742	31,090	-	446,834	
Projects Less Than \$1million	397	SG	Various	Specific	89,487	90,102	172,115	95,130	236,190	
Projects Less Than \$1million	397	CA	Various	Programmatic	2,537	90,887	103,511	39,255	1,841,433	
Projects Less Than \$1million	397	ID	Various	N/A	797,362	440,023	298,814	305,234	458,329	
Projects Less Than \$1million	397	WA	Various	N/A	(1,508)	174,272	77,491	-	1,343,479	
Projects Less Than \$1million	397	WYP	Various	Programmatic	946,974	330,806	28,334	37,365	-	
Projects Less Than \$1million	397	OR	Various	N/A	-	-	-	-	847,848	
Projects Less Than \$1million	397	UT	Various	N/A	499,895	198,756	73,504	75,693	-	
Projects Less Than \$1million	397	SO	Various	N/A	(537,733)	(1,075,467)	(1,075,467)	(1,075,467)	(3,764,134)	
General Plant Five Year Average Removals	397	SO	Various	N/A	-	-	-	-	831,250,247	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Oracle Customer Information System - Capital	303	SO	Sep-25	Specific	-	-	-	136,831,395	136,831,395	84.54
Oracle Back Office (ERP/EPM/SCM) - Capital	303	SO	Jan-25	Specific	-	-	-	53,023,963	53,023,963	84.55
PP IT software investment program	303	SO	Various	Programmatic	1,177,847	16,567,140	14,928,842	11,910,685	44,584,515	84.56
WAM (Maximo) Phase 1b Capital Wires	303	SO	Jan-25	Specific	-	-	-	35,946,043	35,946,043	84.59
Oracle Technology - Analytics	303	SO	Dec-25	Specific	-	-	-	22,052,066	22,052,066	84.58
Maximo PAC Generation Release (not in original scope of Field AI)	303	SO	Jan-25	Specific	-	-	-	20,147,984	20,147,984	84.56
WAM (Maximo) Phase 1a Capital Substation (plus PowerBase)	303	SO	Jul-22	Specific	20,003,615	-	-	-	20,003,615	84.58
Oracle Back Office (HCM) - Capital	303	SO	Jan-25	Specific	-	-	-	19,611,603	19,611,603	84.57
APM - Asset Performance Maintenance	303	SO	Dec-25	Specific	-	-	-	16,818,094	16,818,094	84.57
Oracle-Mobile GIS	303	SO	Dec-25	Specific	-	-	-	16,416,000	16,416,000	84.58
Power Plan	303	SO	Jan-25	Specific	-	-	-	16,113,795	16,113,795	84.56
Oracle Capital Projects (OCE) - Capital	303	SO	Jan-25	Specific	-	-	-	15,315,373	15,315,373	84.59
PAC FIPS 201 (Phys Security Repl)	303	SO	Jun-24	Specific	-	-	10,337,600	-	10,337,600	84.58
PP IT software investment program	303	SO	Various	Programmatic	1,555,137	2,497,885	144,529	5,676,904	9,874,455	84.57
Network/Security - OT Infrastructure	303	SO	Various	Programmatic	-	3,950,235	3,505,577	1,806,178	9,261,990	84.59
Oracle-UJI	303	SO	Dec-25	Specific	-	-	-	8,631,533	8,631,533	84.59
Monarch PAC6 Upgrade and HW TOM	303	SO	Jan-25	Specific	7,946,019	-	-	8,607,418	8,607,418	84.59
GWD (Graphical Work Design)	303	SO	Mar-24	Specific	-	-	7,711,652	-	7,711,652	84.58
New SLC Data Center	303	SO	Dec-25	Specific	-	-	-	6,407,400	6,407,400	84.58
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	303	SO	Dec-24	Specific	-	-	5,736,943	-	5,736,943	84.58
SAP & Corporate Systems - Applications	303	SO	Various	Programmatic	-	1,772,014	2,061,936	1,686,992	5,520,942	84.58
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Jul-23	Specific	5,222,400	-	-	-	5,222,400	84.58
Customer- Post Implementation	303	SO	Various	Specific	239,081	2,239,390	2,239,390	2,239,390	4,717,861	84.58
PP IT software investment program	303	SO	Various	Programmatic	4,045,253	-	516,650	-	4,562,902	84.58
Oracle Customer CX Support - Capital	303	SO	Sep-25	Specific	-	-	-	4,067,544	4,067,544	84.58
Transmission & Distribution - Applications	303	SO	Various	Programmatic	2,936,543	-	-	832,380	3,768,923	84.58
Unix/Linux/Storage - Infrastructure	303	SO	Various	Programmatic	1,354,115	-	1,484,242	853,637	3,691,994	84.58
AMI Headend- SSN/Itron Conversion	303	SO	Mar-23	Specific	3,400,012	-	-	-	3,400,012	84.58
Oracle Customer Decision Support (DSS-T) - Capital	303	SO	Sep-25	Specific	-	-	-	3,316,513	3,316,513	84.58
PAC FIPS 201 Pinacle Repl- Interim	303	SO	Dec-22	Specific	3,139,298	-	-	-	3,139,298	84.58
Maximo Implementation PAC T&D (1b) Supplemental	303	SO	Jan-25	Specific	-	-	-	3,068,400	3,068,400	84.58
PowerPlan Upgrades	303	SO	Various	Specific	-	942,833	883,906	1,178,541	3,005,280	84.58
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	Specific	-	2,448,000	-	-	2,448,000	84.58
EBI - Applications	303	SO	Various	Specific	-	-	1,164,730	1,125,528	2,254,308	84.58
AN009 - Content Mgmt Migration to Oracle Tools	303	SO	Dec-22	Specific	2,183,113	-	-	-	2,183,113	84.58
Oracle Customer CX Communications - Capital	303	SO	Sep-22	Specific	2,014,182	-	-	-	2,014,182	84.58
Oracle Customer CX Engagement - Capital	303	SO	Dec-23	Specific	-	1,992,340	-	-	1,992,340	84.58
AN046 - Customer - Ancillary - Customer Correspondence Mgmt	303	SO	Various	Programmatic	-	846,908	477,139	527,388	1,851,436	84.58
Telecom - Corporate Network	303	SO	Dec-25	Specific	-	-	948,000	861,600	1,809,600	84.58
Statement Redesign	303	SO	Dec-25	Specific	-	-	-	1,723,200	1,723,200	84.58
Endur Upgrade/replace	303	SO	Dec-25	Specific	-	-	-	1,723,200	1,723,200	84.58
Vegetation Management (PVM/Mobile)	303	SO	Dec-25	Specific	-	-	-	1,723,200	1,723,200	84.58
UII RVN Replacement	303	SO	Dec-23	Specific	1,632,000	-	-	-	1,632,000	84.58
AN023- Customer - Ancillary - OpenMethods Single Point of Integration	303	SO	Nov-24	Specific	-	-	1,524,894	-	1,524,894	84.58
Azure growth	303	SO	Jun-24	Specific	-	-	1,468,800	-	1,468,800	84.58
Maximo Upgrade to V8 for PAC T&D	303	SO	Sep-24	Specific	-	-	1,468,800	-	1,468,800	84.58
Generation Trading Mgmt-PCH- Licenses	303	SO	Aug-24	Specific	-	-	1,404,471	-	1,404,471	84.58
Cloud/Windows	303	SO	Various	Programmatic	297,738	-	-	524,349	1,339,462	84.58
Enterprise Ops	303	SO	Various	Programmatic	389,227	-	434,589	493,016	1,316,833	84.58
Business Phase 2: Commercial Customer microsite	303	SO	Dec-25	Specific	-	-	-	1,279,200	1,279,200	84.58
UII Plant Book/Capex front end	303	SO	Dec-23	Specific	1,224,000	-	-	-	1,224,000	84.58
IBM Software License Renewal- ESSO	303	SO	Jun-23	Specific	1,020,000	-	-	-	1,020,000	84.58
BMC Software Renewal- DB2	303	SO	Jun-23	Specific	1,020,000	-	-	-	1,020,000	84.58
Projects Less Than \$1million	303	SO	Various	Specific	2,896,543	2,987,784	2,162,000	3,424,909	11,471,236	84.58
Projects Less Than \$1million	303	SO	Various	Programmatic	-	229,500	550,386	1,396,035	2,175,921	84.58
									867,496,779	

## **HYDRO PLANT ADDITIONS:**

### **Prospect 3 South Fork Woodstave flowline, (In-Service Date 12/31/2023) (Reference page 8.4.34)**

A new Federal Energy Regulatory Commission (FERC) license was issued for the Prospect No. 3 Hydroelectric Project on September 27, 2019. Paragraph 22 of the license requires replacement of the existing wood stave flowline. The existing wood stave flowline, constructed in 1931, is prone to significant leakage which has caused surface erosion of the soils along the flowline alignment and has surpassed its original design life. The work includes all design, permitting, and construction associated with the removal of the existing wood stave flowline and installation of a new flowline and is necessary to maintain compliance with the new FERC license.

### **Toketee Dam Rehabilitation Construction, (In-Service Date 12/31/2025) (Reference page 8.4.34)**

Geotechnical exploration work performed in April 2014, identified a concern at Toketee dam, located on the North Umpqua Hydroelectric Project. The exploration was performed as part of a five-year technical evaluation in accordance with FERC guidelines. The exploration work utilized current methodologies to better characterize the dam's foundation materials that had not been sampled since the late 1940's, during design for original construction of the dam. The exploration identified a zone of sand material within the foundation of the dam that is fine-grained, uniformly graded, loose, and saturated. Preliminary engineering analysis has determined that a magnitude 6.0 local crustal fault or a magnitude 8.5 subduction zone fault could trigger liquefaction of the foundation sands. The work includes all design, permitting, and construction associated with rehabilitation of the Toketee dam and is necessary to maintain compliance with FERC requirements.

### **Grace Flowline Replacement, (In-Service Date 12/31/2025) (Reference page 8.4.34)**

This project consists of the design and construction of an 11-foot diameter flowline, flowline supports, system connections and demolition of the existing wood stave flowline. This project benefits customers by avoiding escalating maintenance costs necessary to extend the service life of the existing flowline, increases plant generation by 6,760 megawatt-hours per year, and also enables spinning reserves to be claimed at the Grace hydroelectric plant after future planned overhauls and automation projects.

### **North Umpqua Pump Hydro, (In-Service Date 5/31/2024) (Reference page 8.4.34)**

PacifiCorp's 2021 Integrated Resource Plan (IRP) anticipates significant renewable energy resource additions and energy storage resources to balance those variable renewable energy resources and ensure reliability. This project will support the development of pumped storage infrastructure that uses existing assets currently in place within the North Umpqua Hydroelectric Project. The project will design and permit the addition of pumped storage capabilities at the existing Fish Creek Development which has existing hydroelectric infrastructure that can be modified to take advantage of the favorable head conditions at the sites to develop cost-effective energy storage. The Fish Creek pumped storage facilities will have a capacity at the existing plant of 11 MW with up to five hours of duration.

### **Yale Saddle Dam Remediation, (In-Service Date 10/31/2025) (Reference page 8.4.34) (Reference page 8.4.34)**

The Yale Saddle Dam is a zoned earthfill embankment located approximately 1,000 feet north of the Yale Main Dam, on the right bank of the Lewis River. The Yale Saddle Dam has a crest elevation of 503 and the normal maximum pool for Yale Reservoir is at elevation 490. Updated liquefaction analyses were completed in 2019 incorporating the foundation material characterization and stratigraphy obtained from the 2017 geotechnical investigation. The analyses indicate the silty sand materials are likely to liquefy during an earthquake with a recurrence interval in the range of 500 to 1,000 years, and result in the dam experiencing deformations equivalent to half its height of 37 feet. Given the implications of the Yale Saddle Dam 2019 liquefaction evaluation and initial stability analysis preliminary results, on October 28, 2019, PacifiCorp implemented a "target maximum" reservoir operating level for Yale Reservoir at elevation 480 until further work can be completed to better quantify the expected seismic performance of the Yale Saddle Dam. This project will remediate Yale Saddle Dam to withstand current seismic loading,

return Yale Reservoir to full operational levels, and maintain compliance with FERC requirements.

**Fall Creek Hatchery, (In-Service Date 12/31/2023) (Reference page 8.4.34) (Reference page 8.4.34)**

The Iron Gate Hatchery is owned by PacifiCorp and operated by the California Department of Fish and Wildlife. The Iron Gate Dam provides supply water to the Iron Gate Hatchery through the powerhouse intake structure. With the planned removal of the Lower Klamath Project dams (J.C. Boyle, Copco No. 1, Copco No. 2, and Iron Gate) as early as January 2024, there will no longer be water supply for Iron Gate Hatchery from Iron Gate reservoir, and fish collection facilities at the base of Iron Gate Dam will be removed. Under Interim Measure 20 (IM20) of the Klamath Hydroelectric Settlement Agreement (KHSAs), signed on February 18, 2010, and amended on April 6, 2016 and November 30, 2016, PacifiCorp is obligated to provide continued hatchery production for 8-years after the removal of Iron Gate Dam.

In order to meet the obligation stated in IM20 of the KHSAs, PacifiCorp will construct a new fish hatchery facility at the location of the Fall Creek hydroelectric development. This project will include implementation of a facility design that has been developed by the Klamath River Renewal Corporation in consultation with the California Department of Fish and Wildlife and the National Marine Fisheries Service, acquisition of permits, rehabilitation of existing hatchery raceways at the site, and construction of the new Fall Creek Hatchery.

**Weber Dam Improvements, (In-Service Date 12/31/2025) (Reference page 8.4.34)**

The FERC issued the Weber Project a new license on March 19, 2021. The FERC's ALP determined the design features for upstream fish passage and recreational improvements which are required for implementation as part of the new license in addition to license implementation requirements, dam safety and operational improvements have been identified to facilitate dam safety and reliability of the Weber Project for the duration of the new license. License implementation, dam, and power plant intake improvements require coordination for field investigation, consulting, and engineering.

To implement requirements of the new license, work is needed to install upstream fish passage, gate operability improvements to better control the gates to facilitate fish passage, and additional recreational amenities. Non-license implementation improvements include increased flood passage capacity, intake structure upgrades, and spillway gate reliability enhancements.

**Swift 1 Spillway Gate Retrofit, (In-Service Date 11/31/2025) (Reference page 8.4.34)**

This project is to ensure the proper and safe function of the spillway gates at Swift 1 Dam. Flood flows are regulated at Swift 1 dam by two 50-foot-wide by 51-foot-tall gates. Inspection and structural analysis indicate that the gates require substantial improvement to meet current seismic criteria. A concurrent study of the gate hoist platforms and machinery that lift the gates indicated that its replacement is required to facilitate opening the gates an additional 4 feet to accommodate the Probable Maximum Flood flows as well as providing a redundant alternative lifting device as identified in the 2017 Consultant's Safety Inspection Report. The work includes all design, permitting, and construction associated with the retrofit of the Swift 1 Dam spillway gates and is necessary to maintain compliance with FERC requirements.

**ILR 4.1.9 Future Fish Passage Stage 1 Ph, (In-Service Date 09/30/2022) (Reference page 8.4.34)**

As per the November 30, 2004, Lewis River Settlement Agreement (settlement agreement) and FERC licenses for the Merwin, Yale and Swift No. 1 hydroelectric projects (collectively the Lewis River hydroelectric projects), PacifiCorp (and where applicable the Cowlitz Public Utility District as owner of Swift No. 2 hydroelectric project) are required to provide upstream and downstream passage at all three mainstream Lewis River dams.

Article 4.1.9 of the settlement agreement states, "The Licensees shall construct and provide for the operation and maintenance of both upstream and downstream fish collection and transport facilities at each of Merwin Dam, Yale Dam, and the Swift Projects as provided in the schedule in this Agreement unless otherwise directed by the Services pursuant to this Section."

Article 401 of the FERC licenses states “Various conditions of this license required by Appendices B [Forest Service section 49e) conditions], D (Department of Commerce section 18 fishway prescription), E [Department of the Interior fish way prescription), and F [National Marine Fisheries Service (NMFS) biological opinion (BO)] require the licensee to prepare plans for approval by some or all of the signatories of the Lewis River Settlement Agreement. Each such plan shall also be submitted to the Commission for approval and shall include an implementation schedule.

In negotiating the settlement agreement, PacifiCorp was able to include a caveat in the agreement that allows the Utilities to come forward with any new information that could lead to a reversal of the passage requirements at Yale and Merwin dams.

*Article 4.1.9.a “New Information (defined below) relevant to reintroduction and fish passage into Yale Lake or Lake Merwin may be available to the Services that may influence the implementation of fish passage into and out of these reservoirs, or that could result in the Services determining that reintroduction or fish passage for anadromous fish is inappropriate. If the Services conclude upon review of the New Information that one or more of the passage facilities should not be constructed, in lieu of designing, permitting, constructing, and operating the passage facility, PacifiCorp shall provide additional funds for projects in lieu of fish passage, as set forth in Section 7.6. In this event, the Licensees shall also implement the bull trout passage measures as set forth in Section 4.10. The adult upstream fish passage facility at Merwin and juvenile downstream collector at Swift No. 1 are not subject to this review.”*

Following several years of studies, PacifiCorp on June 24, 2016, submitted to the NMFS and US Fish and Wildlife Service (USFWS) (collectively the Services) the document “New Information Regarding Fish Transport into Lake Merwin and Yale Lake”. Several years of review and consultation on this information concluded with the Services announcing on April 12, 2019, that the construction of the Yale Upstream Facility (described in Section 4.7 of the settlement agreement) and the Merwin Downstream Facility (described in Section 4.6 of the settlement agreement) are inappropriate. The Services’ decision triggered the requirements of Section 7.6 of the settlement agreement, including the Utilities’ obligations to fund mitigation projects in lieu of constructing these additional fish passage facilities (the “In Lieu Program”) with funding amounts described in Section 7.6.1 (a) of the settlement agreement. In addition, in their notice, the Services delayed their decision whether to require construction of the Yale Downstream Facility (described in Section 4.5 of the settlement agreement) and the Swift Upstream Facility (described in Section 4.8 of the settlement agreement) until 2031 and 2035 respectively. The Services note that information obtained through the implementation of In Lieu Program projects will help inform the Services’ future decision on the appropriateness of constructing the Yale and Swift Upstream Projects.

In response to the decisions, PacifiCorp completed specific steps to implement the Services’ decision and the relevant sections of the Lewis River Hydropower Settlement Agreement. Steps included:

- Development of an In Lieu Program Strategic Plan to guide identification, selection and implementation of mitigation actions in the Lewis River in consultation with the settlement agreement parties.
- Development of an In Lieu Program Evaluation Plan to guide the review and reporting of Strategic Plan actions.
- Preparation of FERC license amendment applications to implement the In-Lieu Program in consultation with the settlement agreement parties.
- Development of a Biological Evaluation to inform any required Endangered Species Act and Magnuson-Stevens Act consultation with the Services in support of the license amendments.
- Preparation of designs for Yale and Merwin Downstream Bull Trout Facilities in consultation with the U.S. Fish and Wildlife Service and the settlement agreement parties.

In a turn of their position, on October 27, 2021, NMFS filed with the FERC notice that the Services had completed their final determination regarding fish passage into Yale Reservoir, and that fish passage remains appropriate in this reservoir. In the letter to the Utilities, the Services also note they are

continuing to engage in further evaluation and discussion with parties to inform consideration of fish passage into Merwin Reservoir, and the Services will follow in a subsequent letter with considerations to be included in the Yale fish passage design. Given the Services' delay in making its Yale determination, the Services recommend the Commission grant an additional 5 years of time from the original construction deadline of June 26, 2021. On December 23, 2021, NMFS and USFWS notified the Utilities that the Services had completed their final determination regarding fish passage into Merwin Reservoir. Fish passage into this reservoir remains appropriate. Construction deadline for Merwin fish passage facilities is June 26, 2025. Services have been advised the above letters do not provide consistent construction dates for new facilities.

Throughout the Services determination, PacifiCorp has attempted to work with the Services to find an acceptable outcome. To protect customer interests while achieving a positive environmental outcome, PacifiCorp is working with the Services and parties to the settlement agreement towards an agreement on key components of a fish passage program into Yale and Merwin reservoirs. Such an agreement should include a realistic timeline for construction of Merwin fish passage facilities. PacifiCorp will also continue to take legal actions to afford future opportunities should they be needed.

#### **OTHER PRODUCTION PLANT ADDITIONS:**

##### **Foote Creek II-IV Acquire-Repower, (In-Service Date 11/30/2023) (Reference page 8.4.36)**

This project will provide reliable and cost-effective renewable energy to customers by purchasing safe harbor equipment to qualify repowered wind projects interconnected to PacifiCorp's system and acquire and repower the 43.35 MW Foote Creek II-IV facilities, qualifying the project for production tax credits and generating zero fuel cost energy for customers.

Repowering will entail the decommissioning of the existing 64 wind turbines at the project site with nameplate ratings between 600 kW and 750 kW and the installation of up to 15 new, modern turbines. The extraordinary wind resource at the Foote Creek Rim site location is estimated to result in a repowered facility with a capacity factor approaching 50 percent. Earlier purchase of the master wind energy lease rights for the site results in favorable land rights payments as compared to current market rates and contributes to the favorable economics of the project. PacifiCorp acquired the project from Terra-Gen in June 2022. All project contracts are executed and in place. Construction activity began in June 2022 and the project is on track to achieve the anticipated in-service date.

#### **TRANSMISSION PLANT ADDITIONS:**

##### **Enhanced Substation Security (In-Service Date Various) (Reference page 8.4.37)**

This project is needed to meet the Critical Infrastructure Protection (CIP) compliance guidelines for security protection of substations. This project is in response to increased incidents of hostile attacks on substations and utility equipment in North America.

##### **TMP Q2913 TSR , (In-Service Date 01/31/2025) (Reference page 8.4.37)**

This project completes the new facilities identified through the system impact and facilities study in order for customer to receive 100 MW of Point-to-Point transmission service on PacifiCorp's transmission system with an agreed operation date of January 2025. Work includes rebuilding segments and reconductoring other segments of the Ben Lomond-EI Monte 138kV #1 line as well as reconductoring Goshen-Fish Creek-Grace 161kV and Grace-Oneida-Treasureton 138kV lines. Also included are required apparatus and communication upgrades at effective substations.

##### **Project Specialized, (In-Service Date 06/30/2024) (Reference page 8.4.37)**

This is a Customer driven project to make necessary upgrades to serve 242 MW of new load for Project Specialized located in Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could adequately serve this load. Therefore, new substation and transmission facilities need to be constructed

in order to provide service to this new major load addition.

**Burns 500 kV Series Capacitor Bank Replacement, (In-Service Date 05/15/2024) (Reference page 8.4.37)**

The plant investment replaces the entire Burns 500 kV reactive station, including the series capacitor bank (SC-355), bypass breakers, shunt reactors, and all switches and circuit switchers in Burns, Oregon. This project increases reliability of operations for two WECC defined paths used to transfer east generation such as Jim Bridger and Wyoming wind to the west as well as increase the reliability of operations and safety to personnel who maintain the capacitor bank. A long-term outage of the Burns series capacitor unit would trigger mitigation actions requiring extensive coordination between the three affected utilities (PacifiCorp, Idaho Power, and Bonneville Power Administration) and would likely lead to total path reductions ranging from at least 150 MW.

**Project Litespeed, (In-Service Date 12/30/2024) (Reference page 8.4.37)**

This is a Customer driven project to make necessary upgrades to serve 242 MW of new load for Project Litespeed located in Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could adequately serve this load. Therefore, new substation and transmission facilities need to be constructed in order to provide service to this new major load addition.

**Path C Transmission Improvements, (In-Service Date 11/15/2023) (Reference page 8.4.37)**

This project will add a new 345/138 kV source in northern Utah and southeast Idaho by looping the existing Populus – Terminal 345 kV line in and out of the Bridgerland substation as well as Ben Lomond substation. The project also includes upgrades at Bridgerland substation including a 345/138 kV 700 MVA autotransformer; a new 345 kV bus; three 345 kV breakers; and four 138 kV breakers. This new 345/138 kV source will improve the reliability of the 138 kV system, which runs parallel to Path C and will maintain the current Path C ratings as well as add operational flexibility under outage conditions at Ben Lomond substation.

**Klamath Falls - Snow Goose 230 kV Line No. 2 TPL, (In-Service Date 03/15/2022) (Reference page 8.4.37)**

This project builds a second 230 kV transmission line from Snow Goose to Klamath Falls substation located in Klamath County, Oregon. The project is needed to maintain compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for double contingencies on the 230 kV system serving Yreka, Klamath Falls and La Pine area. The TPL-001-4 category P6 (N-1-1) contingency for the loss of the Klamath Falls-Snow Goose 230 kV line and either the Lone Pine-Copco 230 kV line or Bonneville Power Administration's (BPA) Pilot Butte-La Pine 230 kV line can cause a voltage collapse affecting a large region of the southern Oregon and northern California system. The proposed transmission line will mitigate risks on the existing system by reinforcing the area 230 kV system with a new source from Snow Goose substation.

**Camp Williams 345-138 kV Transformer and 138 kV Yard Additions, (In-Service Date 05/15/2025) (Reference page 8.4.37)**

This project replaces the existing 345-138 kV 167 MVA transformer at Camp Williams substation, located in Bluffdale, Utah, with a new 345-138 kV 700 MVA transformer to provide additional 345 kV capacity. The project also builds a new 138 kV breaker-and-a-half substation, ties two nearby 138 kV lines together within the new 138 kV substation and moves the Camp Williams – 90th South #2 line to a new 345 kV line position.

The project is needed to ensure compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 Category P6 (N-1-1) performance violations for the loss of both Spanish Fork substation 345-138 kV transformers that would cause thermal overloads to the Camp Williams 345-138 kV transformer and the Clover – Nebo 138 kV line as well loss of both the Oquirrh 345-

138 kV 700 MVA transformers causes the 90th South – Oquirrh 138 kV line to overload to 123% of its summer thirty-minute rating of 425 MVA.

**Lone Pine- Whetstone 230kV Line, (In-Service Date 05/15/2024) (Reference page 8.4.37)**

This project builds a 230 kV transmission line between Lone Pine and Whetstone substations located in Jackson County, Oregon. The project is needed to ensure compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for category P6 (N-1-1) contingencies on the 230 kV system in southern Oregon. The proposed Lone Pine-Whetstone 230 kV line takes advantage of the planned Sams Valley 500-230 kV substation to provide 230 kV reinforcement at Lone Pine and Whetstone substations, mitigating system deficiencies associated with four N-1-1 outage combinations. The new line would also allow operating the Medford 115 kV system radial.

**St Johns (BPA) to Knott 115kV Line Conversion Project, (In-Service Date Various) (Reference page 8.4.37)**

This project will reconfigure and convert the existing Portland General Electric's (PGE) St. Johns – Columbia and PacifiCorp's Columbia – Knott 57 kV lines, and a portion of the idle 69 kV line north of Albina (former 69 kV Sundial Line) to 115 kV, located in Portland, Oregon. In addition to the voltage conversion, this project will add a tap to provide a third 115 kV transmission source to Albina substation. The project eliminates a NERC Standard TPL-001-4 Category P6 (N-1-1) deficiency, resolves the 57 kV system under voltage issues in the North Portland area, and creates a three-way source into Albina, improving reliability for Albina and Knott substations significantly.

**Malin – Bonanza -new 69 kV line, (In-Service Date 11/15/2024) (Reference page 8.4.37)**

This project builds a new 69 kV line from Malin substation to near Bonanza, Oregon, to relieve transformer overloading at Klamath Falls substation and improve supply reliability to five substations in the area.

**Klamath Dam Removal (ESM), (In-Service Date 03/15/2025) (Reference page 8.4.37)**

This project completes the needed facilities to maintain PacifiCorp's transmission system following the decommissioning of the six Klamath River hydro generating resources as per the construction agreement between PacifiCorp Transmission and PacifiCorp Energy Supply Management business. The transmission network upgrades and direct assignment facilities that were identified include work at COPCO 1 69 kV and COPCO 2 230 kV switch yards; COPCO 2, J.C. Boyle, Klamath Falls, East Side, and West Side substation; COPCO 2 and East Side Plants; and removal of the Iron Gate and J.C. Boyle transmission lines.

**Klamath Falls to Malin 230kV Line Replacement, (In-Service Date 11/25/2025) (Reference page 8.4.37)**

This project rebuilds the existing 230 kV lines between Klamath Falls – Copco 2, Copco 2 – Lone Pine, Snow Goose – Pickett and Pickett – Malin by removing the existing lines and building new lines in their place with current framing standards and larger conductor. The proposed 230 kV system upgrades will provide increased reliability and improve operational flexibility for conditions with high south-to-north flows on the California/Oregon Intertie. These upgrades will resolve thermal issues observed for major 230 kV and 500 kV outages in southern Oregon.

**Castle Valley Substation - Trans, (In-Service Date 05/15/2025) (Reference page 8.4.37)**

This project will construct a new Castle Valley 69-25 kV substation near Rattlesnake circuit 22, construct a new Arches three breaker ring bus substation at GPS coordinates 38°26'15.05"N, 109°25'22.59"W on the Moab-Pinto 69 kV line near Rattlesnake circuit 22, and construct a new 17.24 mile 795-ACSR 69 kV transmission line with 3#4/0-AS distribution underbuild and OPGW.

Growth in the rural areas surrounding the La Sal mountains in Southeast Utah has resulted in recorded voltages on Rattlesnake circuit 22 as low as 0.94 per unit (113 volts) in summer 2021. These



measurements exceed the minimum voltage level of 114 volts specified by ANSI range A. Voltage is projected to be as low as 0.92 per unit (110 volts) at Pack Creek, Castle Valley and Cisco communities. The Rattlesnake circuit 22 already has four regulating devices in series and it is not feasible to coordinate additional regulating devices on the main line.

**Walla Walla 69kV Loop Reconfigure and Reconductor, (In-Service Date 11/15/2023) (Reference page 8.4.37)**

This project reconductors and rebuilds 11.68 miles of 69 kV line to eliminate system deficiencies identified in the Walla Walla Washington core area including overloads and low voltage in the area during both the heavy summer and winter conditions. The reconfiguration of the Yellow Hawk and Pine Creek lines removes a large portion of aged 1/0 Copper from service and provides an express path to Walla Walla for the connected generation at Combine Hills. The reconfiguration sets up the Pine Creek line for future connection to a College Place area substation.

**Aeolus Sub Transformer Event Resolution, (In-Service Date 10/15/2023) (Reference page 8.4.37)**

This project is to repair and replace damaged equipment at Aeolus substation due to a fire at the substation on September 29, 2021, that led to the total loss of the 500/230 kilovolt A-Phase transformer unit.

**Loop 90 South - Terminal into MidValley 345 line, (In-Service Date 05/15/2024) (Reference page 8.4.37)**

This project will loop the 90th South – Terminal 345 kV line into and out of the Midvalley 345 kV yard located in Salt Lake City, Utah. This project will increase reliability at Midvalley substation and eliminate the overloading on the 90th South to Midvalley 345 #1 line. The project will also increase transfer capability by 45 MW on the Wasatch Front South transfer path.

**OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga), (In-Service Date 05/15/2024) (Reference page 8.4.37)**

This project is due to a request by Utah Associated Municipal Power Systems on behalf of their customer Lehi City to continue improvements in the northern Utah County. This project creates a 138 kV loop for Carter, Bull River, and Littlefield substations. These substations are located in Lehi, Utah County, Utah, and are owned/operated by the Lehi City Municipal Power Company. The existing Highland-Carter 138 kV line will be looped into Saratoga substation. This requires rebuilding 1.6 miles of 138 kV transmission line between Lehi's Carter substation and the Saratoga tap. It also requires a four-breaker ring bus at Saratoga substation. This is a phased project. The in-service date for the ring bus is May 15, 2024 and rebuild of the transmission line is November 15, 2025.

**GENERAL and INTANGIBLE PLANT ADDITIONS:**

**North Temple Property, (In-Service Date Various) (Reference page 8.4.44)**

This project will replace the aging North Temple Office building (NTO) with three new facilities. The three facilities are 1) a Utah corporate headquarters building (HQ) that will house team functions including staff in Engineering, Regulation, Legal, Finance, Facilities and Property Management, Customer/Community Solutions, Environmental Management, Fuels Procurement and Mining, Wind and Solar Resource Development, Health and Safety, and Thermal Generation divisions; 2) the Essential Services Building (ESB) which will house the electrical grid operations dispatch and control center, Global Security Operations Center (Security Center), IT data center and customer care center; 3) a parking structure for employees working at the HQ and ESB. Incorporating the customer care center will allow for the future sale of the Wasatch Front Call Center (WFCC) operations located in West Valley City, Utah. Additionally, the project seeks third-party construction of a vibrant community at the Power District (North Temple Campus). The third-party construction will be on available acreages via ground leases to developers. These ground leases and the future sale and/or lease of the WFCC will be used to reduce customer rate impacts from the project.

**New SLC Data Center, (In-Service Date 12/31/2025) (Reference pages 8.4.44, 8.4.46)**

Rocky Mountain Power (RMP) is developing the property that currently has the RMP service center, the North Temple Office (NTO), a storage yard, the Gadsby Power plant and 3 gas peaking generators. This development includes a new office building for RMP and a new Data Center and Electric Operations building. As part of the development, the old North Temple Office will be torn down and replaced with mixed use retail and residential facilities. This funding will be used to fund the design for the IT buildout of the new data center and design migration plans from the old NTO data center to the new facility. The project includes operational technology (controls), communications and information technology (corporate) considerations.

**Index AR Training Modules V2, (In-Service Date Various) (Reference page 8.4.44)**

The Index AR Solutions Program provides an updated foundation for five major training programs for T&D Operations. It is a strategic investment to digitize five key training programs for T&D Operations in support of the Commitment to Excellence Program. Index AR Solutions will create innovative mobile applications and eBooks that will deploy photos, videos, interactive graphics, animation, and augmented reality training on mobile (iOS) devices. The program will provide a digital curriculum to aid worker safety, knowledge retention, support apprenticeship training and enable remote learning to meet the evolving needs and requirements of our field employees.

**LCT Open Office Plan, (In-Service Date 06/30/2023) (Reference page 8.4.44)**

This project provides for the remodeling of the Lloyd Center Tower (LCT) building in Portland, Oregon, to a concept that allows for greater employee engagement. The remodel is expected to create a sustainable competitive advantage ultimately benefitting customers through higher employee retention and recruitment, enhanced productivity, and greater operational performance. Assets will include architectural services, construction of conference rooms and enclaves. It includes the installation of power/data/phone wiring, flooring, furniture, appliances, and finishes on the floors. Construct and furnish two common breakrooms: one breakroom on floor 6 and another on floor 18. Project will be completed by the end of 2023

**Oracle Customer Information System - Capital, (In-Service Date 09/30/2025) (Reference page 8.4.4)**

PacifiCorp's existing customer support meter to pay, outage management, and mobile solution is heavily customized and relies on aging infrastructure that is at end of life. Deploying modern mobile support capability and security enhancements is slow and costly. Solutions were evaluated to replace the existing system with an available vendor solution. A project is in development to replace the existing system with a fully featured customer service system that will supporting the customer service, operations, finance, and several other departments. The software will include significant new automation to interface with the work management system for effective dispatch of repair crews during restoration activities. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality. The system will integrate to significantly enhanced customer mobile application and smart metering, delivering improved information directly to customer service representatives and to the customers. These solutions will also improve the efficiency of the business and IT support services required to provide these core services long term. At a high level the following functions will be delivered:

Customer to Meter (C2M) optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Customer service management including establishing service, start, stop and transfer of service
- Meter and usage management
- Meter and instrumentation service and inspection management
- Billing and usage
- Payment and refund management and processing, NACHA compliance
- Credit and collections
- Field service work order and optimized resource management
- Customer support and digital assistant

Digital Self Service Transactions (DSS-T) optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Customer data, contact and history management
- Manage customer premise-based service changes
- View billing and usage, pay bill and history
- Customer notifications, customer process program enrolment management (such as budget payments, paperless billing, energy snapshots)
- Customer service request management and workflow

Customer communications will be significantly improved with the implementation of Customer Marketing Communications (CXM), including the following business functions:

- Customer marketing platforms including portals, email, or SMS push
- Customer marketing and campaign feedback including engagement metrics, campaign reports, and analytics dashboard
- Exception Management

**Oracle Back-office (ERP/EPM/SCM) - Capital, (In-Service Date 01/31/2025) (Reference page 8.4.46)**

PacifiCorp's existing back-office finance systems are on premise applications and approaching end of life, requiring major upgrade. The current system lacks many modern capabilities that would improve the efficiency of company resources including automated invoice scanning, integration to key vendors and invoice standardization and capital project software for automated reporting. This project will include a re-design of 20+ year old business processes producing processes that are optimized for the business user and support resources.

A common vended solution with minimized customization is being implemented for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. These comprehensive set of solutions under one vendor significantly reduce the security risks, integration pain points, and vendor management: while providing economies of scale, interoperability, and efficiency gains to PacifiCorp. A single provider also enables additional cost controls, economies of scale, reduced interface work, reduction in additional systems, and streamlines patching programs/maintenance/security utilizing the same platform provider as the software provider. The business will automatically gain enhancements as the vendor releases new functionality.

ERP Financial optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- General ledger and asset financial management, tax, and depreciation
- Account payable, automated clearing house and OCR integration
- Expense reporting
- Cash management
- Accounting hub
- Receivables and collection
- Invoice, billing, and collection
- Capital and OPEX planning
- Chart of accounts
- Monthly close
- Accounting reconciliation and month-end balancing
- Advanced financial controls, cash leak and fraud detection
- Financial reporting compliance

ERP Procurement and Supply Chain Management optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Procurement parts catalog
- Purchase to pay
- Multi-factory supply chain planning
- Production and consumption forecasting
- Material requirements
- Supplier qualification and management
- Inventory management
- Sales order management

**Power Plan, (In-Service Date 03/31/2024) (Reference page 8.4.46)**

This project will upgrade Power Plan to the latest cloud-based version. As PacifiCorp is replacing its core finance applications, the timing of financial modeling software replacement is aligned to minimize the cost impact of the upgrade while moving to latest cloud version, allowing the business to automatically gain enhancements as the vendor releases new functionality in the future.

**WAM (Maximo) Phase 1a Capital Substation (plus Power Base), (In-Service Date 07/31/2022) (Reference page 8.4.46)**

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

The new Work Asset Management system will be deployed in several waves. This wave includes the following deliverables:

- Maximo Enterprise Asset Management (EAM) implementation for Transmission and Distribution
- GIS implementation for Transmission and Distribution
- Enterprise Integration implementation to support all work in this phase and to provide a framework for future phases
- Modify legacy systems to support updated EAM processes

**WAM (Maximo) Phase 1b Capital Wires, (In-Service Date 07/31/2023) (Reference page 8.4.46)**

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

- The new Work Asset Management system will be deployed in several waves. This wave includes the following deliverables:
- Maximo Enterprise Asset Management (EAM) implementation for Generation

- Enterprise Integration implementation to support all work in this phase and to provide a framework for future phases
- Modify legacy systems to support updated EAM processes

**APM - Asset Performance Maintenance, (In-Service Date 12/31/2025) (Reference page 8.4.46)**

On our journey to operation excellence, we must accelerate digital innovation to support business teams in operating and maintaining our assets better at lower costs. Deploying advanced digital technologies such as artificial intelligence, machine learning and scenario planning tools will capture value from our vast asset data to generate proactive insights to improve asset performance.

- a. Customer Service  
This program will allow us to increase reliability to our customers by proactively replacing assets with a higher consequence and likelihood of failure. This will help reduce customer outages and increase customer satisfaction.
- b. Reliability  
We will see greater reliability, as we shift from corrective maintenance to preventative maintenance. This will occur by replacing assets before they fail, increasing the reliability of the asset and decreasing amount of customer interruptions. We will be more able to track the effectiveness of reliability improvement plans.
- c. Risk Mitigation  
A major component of asset performance and investment management is the development of asset health indices. Asset health models consider the probability of failure and consequence of failure to assess the health of an asset fleet and assist in prioritization of asset replacement programs. The goal of asset health indices is to mitigate risk and ensure funds are allocated appropriately to address assets with unfavorable health scores.

**Oracle Back-office (HCM) - Capital, (In-Service Date 01/31/2025) (Reference page 8.4.46)**

PacifiCorp's existing back-office human capital management systems are on premise applications and approaching end of life, requiring major upgrade. The current system lacks many modern capabilities that would improve the efficiency of company resources including inefficient onboarding processes, automatic resume parsing for reporting of diverse candidates, integration to key human resources parties such as background check vendors and automated tracking of training for all types of resources that require company training. This project will include a re-design of 20+ year old business processes producing processes that are optimized for the business user and support resources.

A common vended solution with minimized customization is being implemented for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. These comprehensive set of solutions under one vendor significantly reduce the security risks, integration pain points, and vendor management: while providing economies of scale, interoperability, and efficiency gains to PacifiCorp. A single provider also enables additional cost controls, economies of scale, reduced interface work, reduction in additional systems, and streamlines patching programs/maintenance/security utilizing the same platform provider as the software provider. The business will automatically gain enhancements as the vendor releases new functionality.

HCM Human Resources Management optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Add, terminate, and transfer workers
- Employee HR requests and grievance tracking
- Benefits enrolment and management
- Workforce planning
- Recruiting and onboarding
- Compensation
- Talent management, goals, performance, and succession planning
- Learning

- Time off and absence management
- Time reporting and approval
- Health and safety incidents
- Payroll

**Maximo PAC Generation Release (not in original scope of Field Ai), (In-Service Date 06/30/2024) (Reference pages 8.4.44, 8.4.46)**

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

The asset management transformation effort focuses on seven core areas. The seven core areas include:

- Asset Creation
- Asset Maintenance and Compliance Planning
- Asset Inspection and Condition Assessment
- Asset Life and Health Modelling
- Asset Investment Planning
- Asset Repair or Replacement
- Asset Performance Monitoring

**Oracle- Mobile GIS, (In-Service Date 12/31/2025) (Reference pages 8.4.44, 8.4.46)**

Mobile GIS is a project that will complete the design and build of a mobile Geographic Information System (GIS) that will integrate into Oracle Field Service (OFS) solution and provide PacifiCorp field personnel the ability to view, edit and submit asset and inspection data accurately and efficiently. The project is expected to deliver the following benefits: productivity gains (time saved due to reduction of non-value added steps), zero incidents (savings due to reduced injuries and expected lower insurance payouts), new ways of working (improved revenues from reduced customer interruptions, driven by faster crew response), field mobility operations (elimination of costs of IT systems such as Nomad, ITS, etc. which the Mobile GIS solution will replace) and O&M reduction (reduction in total number of truck rolls through better work planning and cost per truck roll with better navigation and grouping).

**PAC FIPS 201 (Phys Security Repl), (In-Service Date 06/30/2024) (Reference pages 8.4.44, 8.4.46)**

Physical Access Control to PacifiCorp facilities is critical for employee safety and continuity of business operations. Insuring only authorized personnel access CIP Critical areas, IT Critical areas, designated control areas, generation sites, and business facilities is driving this technology upgrade for PacifiCorp. PacifiCorp's legacy PACS, Pinnacle, is outdated and not capable of complying with the BHE Information Security Policy requirements. It relies on proprietary components and is only capable of complying with various regulatory standards, including NERC CIPS, due to heavy after-market customization that has locked PacifiCorp into sole-source procurement agreements with the only supporting vendor in PacifiCorp's geographic territory. Berkshire Hathaway Energy Information Security Policy: 210, Physical Security Controls Policy. 210.1.2 Physical Access Control Systems requires: Newly acquired or upgraded Physical Access Control Systems must meet or exceed the system specifications of the National Institute of Standards and Technology Federal Information Processing Standard (FIPS) 201-2 Personal Identity Verification (PIV) of Federal Employees and Contractors

**Oracle- UII, (In-Service Date 12/31/2025) (Reference pages 8.4.44, 8.4.46)**

PacifiCorp is moving to the newest version of UI that is on their latest software (“B2”) and is also on the cloud. These costs cover the license, software hosting, software maintenance, and implementation fees (build, test, train, deploy) for the new UI model. As PacifiCorp is replacing its core finance applications, the timing of financial modeling software replacement is aligned to minimize the cost impact of the upgrade. The project will also help facilitate better strategic decision making from PAC leadership as a result of a higher quality forecast/plan.

**Oracle Technology - Analytics, (In-Service Date 12/31/2025)**

The Oracle Technology project includes investment in the foundational cloud-based architecture and data/analytics warehouse environments necessary to support the deployment of PacifiCorp’s oracle-based systems. This project includes several components to ensure data integrity, data security and failover and disaster recovery. The project scope also includes analytics and reporting to support PacifiCorp ongoing operations and utilization of artificial intelligence and machine learning to predict power generation and loss during severe weather conditions using wind turbine telemetry.

**Oracle Capital Projects (OCE), (In-Service Date 1/31/2025)**

PacifiCorp has an aging capital project management suite with limited functionality. A project is in development to upgrade to a fully featured capital project software suite that will supporting the engineering, operations, and IT departments. The software will include significant new automation to interface with the finance and accounting system providing improved reporting and ordering capabilities, empowering and improving the long-term efficiency of these teams as they deliver new capital projects to our customers.

Capital Project Management optimized software and processes will be delivered to PacifiCorp implementing the following business functions:

Project work breakdown structure, schedule and resource management

- Project budget, estimate, approved budget, spend tracking
- Proposal, bid, vendor, purchase order, contract management and tracking
- Planning and permits
- Project gates, document management, meeting minutes, action items, punch list, lessons learned, drawings, design reviews, submittals and approvals
- Management across a portfolio of projects, including project security, budget planning, schedule, resource planning, business case, prioritization, risk and issue management, project actuals, forecast and change tracking
- Advanced project and resource management analytics

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Miscellaneous Rate Base**

PAGE 8.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Current Assets:</b>							
Other A/R	OWC143	RES	(49,060,066)	SO	7.085%	(3,475,700)	
Accounts Payable	OWC232	RES	6,561,112	SO	7.085%	464,827	
Accounts Payable	OWC232	RES	3,305,186	SG	7.979%	263,713	
Accounts Payable	OWC232	RES	3,252,214	CAEE	0.000%	-	
Other Deferred Credit	OWC2533	RES	8,411,097	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(27,530,457)</u>			<u>(2,747,159)</u>	8.5.2
<b>Materials and Supplies:</b>							
Fuel Stock and Materials & Supplies	151	RES	(152,130,910)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,113,565)	CAEW	22.613%	(477,948)	
Fuel Stock and Materials & Supplies	151	RES	<u>(38,554,067)</u>	JBE	22.613%	<u>(8,718,367)</u>	
			<u>(192,798,541)</u>			<u>(9,196,315)</u>	8.5.2
Fuel Stock and Materials & Supplies	154	RES	(118,885,245)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(12,082,278)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,569,899)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,562,806)	JBG	22.163%	(346,364)	
Fuel Stock and Materials & Supplies	154	RES	(55,155,237)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(66,314,475)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(9,451,029)	CAGW	22.163%	(2,094,630)	
Fuel Stock and Materials & Supplies	154	RES	(2,677,568)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(9,842,906)	WA	Situs	(9,842,906)	
Fuel Stock and Materials & Supplies	154	RES	(7,320,219)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	1,387,115	SNPD	6.264%	86,889	
Fuel Stock and Materials & Supplies	154	RES	1,117,344	SO	7.085%	79,159	
Fuel Stock and Materials & Supplies	154	RES	<u>(1,787,428)</u>	SG	7.979%	<u>(142,615)</u>	
			<u>(284,144,630)</u>			<u>(12,260,467)</u>	8.5.2
<b>Prepayments:</b>							
Prepaid Insurance	165	RES	(14,295,227)	SO	7.085%	(1,012,757)	
Prepaid Taxes	165	RES	(7,879,716)	GPS	7.085%	(558,245)	
Prepaid Taxes	165	RES	(629,946)	SO	7.085%	(44,629)	
Prepayments - Other	165	RES	(18,107,745)	SO	7.085%	(1,282,858)	
Prepayments - Other	165	RES	(4,801,343)	SG	7.979%	(383,088)	
Prepayments - Other	165	RES	(32,000)	GPS	7.085%	(2,267)	
Prepayments - Other	165	RES	(3,749,263)	UT	Situs	-	
Prepayments - Other	165	RES	(213,327)	ID	Situs	-	
Prepayments - Other	165	RES	(3,116,968)	OR	Situs	-	
Prepayments - Other	165	RES	(166,382)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(808,829)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(51,192)	CAEE	0.000%	-	
Prepayments - Other	165	RES	<u>(4,055)</u>	CAEW	22.613%	<u>(917)</u>	
			<u>(53,855,993)</u>			<u>(3,284,761)</u>	8.5.2

**Description of Adjustment:**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2022.



PacifiCorp  
Washington 2023 General Rate Case  
(cont.) Miscellaneous Rate Base

PAGE 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Miscellaneous Deferred Debits:</b>							
Miscellaneous Deferred Debits	186M	RES	(35,880,203)	SG	7.979%	(2,862,802)	
Miscellaneous Deferred Debits	186M	RES	(264,844)	SO	7.085%	(18,763)	
Miscellaneous Deferred Debits	186M	RES	(641,698)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(28,959,765)	CAGW	22.163%	(6,418,348)	
Miscellaneous Deferred Debits	186M	RES	(46,936,340)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(1,144)	JBE	22.613%	(259)	
			<u>(112,683,995)</u>			<u>(9,300,171)</u>	8.5.3
<b>Miscellaneous Rate Base:</b>							
Miscellaneous Rate Base	182M	RES	(3,119,697)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	7.085%	-	
Miscellaneous Rate Base	182M	RES	(190,801,866)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,443,290)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,585,531)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	9,164,167	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.616%	-	
Miscellaneous Rate Base	182M	RES	22,409,399	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(659,643)	WA	Situs	(659,643)	
Miscellaneous Rate Base	182M	RES	(57,944,376)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	12,643,497	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	-	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	-	ID	Situs	-	
			<u>(221,337,340)</u>			<u>(659,643)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.34
<b>Miscellaneous Rate Base Debits:</b>							
Injuries and Damages Provisions	2281	RES	708,333	SO	7.085%	50,182	Pg. 2.36
Injuries and Damages Provisions	2282	RES	143,203,330	SO	7.085%	10,145,356	Pg. 2.36
			<u>143,911,663</u>			<u>10,195,538</u>	

**Description of Adjustment:**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2022.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Miscellaneous Rate Base**

Description	Account	Factor	Per Books	Ref.
			June 2022 AMA Balance	
<b>Current Assets:</b>				
Other A/R	143	SO	49,060,066	
Accounts Payable	232	SO	(6,561,112)	
Accounts Payable	232	SG	(3,305,186)	
Accounts Payable	232	CAEE	(3,252,214)	
Other Deferred Credit	2533	CAGE	(8,411,097)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
<b>Total Current Assets</b>			<b>27,530,457</b>	<b>Ref. 8.5</b>
<b>Materials and Supplies</b>				
Fuel Stock	151	CAEE	152,130,910	
Fuel Stock	151	CAEW	2,113,565	
Fuel Stock	151	JBE	38,554,067	
			<b>192,798,541</b>	<b>Ref. 8.5</b>
Materials and Supplies	154	CAGE	118,885,245	
Materials and Supplies	154	WY-ALL	12,082,278	
Materials and Supplies	154	WY-ALL	1,569,899	
Materials and Supplies	154	JBG	1,562,806	
Materials and Supplies	154	OR	55,155,237	
Materials and Supplies	154	UT	66,314,475	
Materials and Supplies	154	CAGW	9,451,029	
Materials and Supplies	154	CA	2,677,568	
Materials and Supplies	154	WA	9,842,906	
Materials and Supplies	154	ID	7,320,219	
Materials and Supplies	154	SNPD	(1,387,115)	
Materials and Supplies	154	SO	(1,117,344)	
Materials and Supplies	154	SG	1,787,428	
			<b>284,144,630</b>	<b>Ref. 8.5</b>
<b>Prepayments:</b>				
Prepaid Insurance	165	SO	14,295,227	
Prepaid Taxes	165	GPS	7,879,716	
Prepaid Taxes	165	SO	629,946	
Prepayments - Other	165	SO	18,107,745	
Prepayments - Other	165	SG	4,801,343	
Prepayments - Other	165	GPS	32,000	
Prepayments - Other	165	UT	3,749,263	
Prepayments - Other	165	ID	213,327	
Prepayments - Other	165	OR	3,116,968	
Prepayments - Other	165	WY-ALL	166,382	
Prepayments - Other	165	CAGE	808,829	
Prepayments - Other	165	CAEE	51,192	
Prepayments - Other	165	CAEW	4,055	
<b>Total Prepayments</b>			<b>53,855,993</b>	<b>Ref. 8.5</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Miscellaneous Rate Base**

Description	Account	Factor	Per Books	Ref.
			June 2022 AMA Balance	
<b>Miscellaneous Deferred Debits:</b>				
Miscellaneous Deferred Debits	186M	SG	35,880,203	
Miscellaneous Deferred Debits	186M	SO	264,844	
Miscellaneous Deferred Debits	186M	CAEE	641,698	
Miscellaneous Deferred Debits	186M	CAGW	28,959,765	
Miscellaneous Deferred Debits	186M	CAGE	46,936,340	
Miscellaneous Deferred Debits	186M	JBE	1,144	
<b>Total Miscellaneous Deferred Debits</b>			<b>112,683,995</b>	<b>Ref. 8.5.1</b>
<b>Miscellaneous Rate Base:</b>				
Miscellaneous Rate Base	182M	CA	3,119,697	
Miscellaneous Rate Base	182M	SO	-	
Miscellaneous Rate Base	182M	CAEE	190,801,866	
Miscellaneous Rate Base	182M	CAGE	6,443,290	
Miscellaneous Rate Base	182M	ID	6,585,531	
Miscellaneous Rate Base	182M	OR	(9,164,167)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	(22,409,399)	
Miscellaneous Rate Base	182M	WA	659,643	
Miscellaneous Rate Base	182M	WY-ALL	57,944,376	
Miscellaneous Rate Base	182M	WY-ALL	(12,643,497)	
Miscellaneous Rate Base	182W	CA	-	
Miscellaneous Rate Base	182W	ID	-	
<b>Total Miscellaneous Rate Base</b>			<b>221,337,340</b>	<b>Ref. 8.5.1</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Customer Service Deposits**

PAGE 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
WA Customer Service Deposit Interest	4311	RES	2,337	WA	Situs	2,337	8.6.1
<b>Adjustment to Rate Base</b>							
WA Customer Service Deposits	235	RES	(408,391)	WA	Situs	(408,391)	8.6.1

**Description of Adjustment:**

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Customer Service Deposits**  
**State of Washington**

Page 8.6.1

**Customer Service Deposits - Interest Expense**

GL 585100

<b>Month</b>	<b>Amount</b>	
Jul-21	577	
Aug-21	493	
Sep-21	275	
Oct-21	212	
Nov-21	266	
Dec-21	(84)	
Jan-22	31	
Feb-22	71	
Mar-22	98	
Apr-22	76	
May-22	297	
Jun-22	27	
<b>Interest Expense</b>	<b>2,337</b>	<b>Ref. 8.6</b>

**Customer Service Deposits - Balances**

GL Accounts 230140

<b>Month</b>	<b>Balance</b>	
Jun-21	681,322	
Jul-21	602,868	
Aug-21	550,594	
Sep-21	463,528	
Oct-21	414,617	
Nov-21	330,054	
Dec-21	339,362	
Jan-22	346,913	
Feb-22	333,407	
Mar-22	322,951	
Apr-22	343,772	
May-22	340,150	
Jun-22	343,623	
<b>AMA Balance</b>	<b>408,391</b>	<b>Ref. 8.6</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Investor Supplied Working Capital**

PAGE 8.7

<b>Adjustment to Rate Base:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Investor Supplied Working Capital	CWC	RES	29,873,668	WA	Situs	29,873,668	8.7.1

**Description of Adjustment:**

This restating adjustment adds cash working capital into rate base using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other post-retirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

Please refer to additional supplemental workpaper "Investor Supplied Working Capital Model (WA 2023 GRC).xlsx" providing FERC account level detail support for the calculation of the Investor Supplied Working Capital in this case.

**PacifiCorp  
Washington 2023 General Rate Case  
Investor Supplied Working Capital**

**Adjustments to working capital calculation**

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
<b>UE - 130043 Approved Methodology:</b>							
	1,775,836,396	1,243,367,810	18,273,870,355	18,806,338,941	532,468,586	5.61%	29,873,668

**Ref. 8.7**

**PacifiCorp  
Washington 2023 General Rate Case  
Labor Day Wildfire Restoration Capital Removal**

PAGE 8.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Transmission Plant	355	RES	(223,791,188)	SG	7.979%	(17,855,801)	
Distribution Plant <sup>1</sup>	360	RES	(8,737)	WA	Situs	-	
Distribution Plant <sup>1</sup>	361	RES	(16,561)	WA	Situs	-	
Distribution Plant <sup>1</sup>	362	RES	(137,416)	WA	Situs	-	
Distribution Plant <sup>1</sup>	364	RES	(179,587)	WA	Situs	-	
Distribution Plant <sup>1</sup>	365	RES	(113,008)	WA	Situs	-	
Distribution Plant <sup>1</sup>	366	RES	(56,067)	WA	Situs	-	
Distribution Plant <sup>1</sup>	367	RES	(130,792)	WA	Situs	-	
Distribution Plant <sup>1</sup>	368	RES	(197,976)	WA	Situs	-	
Distribution Plant <sup>1</sup>	369	RES	(122,424)	WA	Situs	-	
Distribution Plant <sup>1</sup>	370	RES	(33,512)	WA	Situs	-	
Distribution Plant <sup>1</sup>	371	RES	(1,159)	WA	Situs	-	
Distribution Plant <sup>1</sup>	373	RES	(8,298)	WA	Situs	-	
			<u>(224,796,724)</u>			<u>(17,855,801)</u>	8.8.1
<b>Adjustment to Depreciation Reserve:</b>							
Transmission Plant	108TP	RES	6,265,925	SG	7.979%	499,944	
Distribution Plant <sup>1</sup>	108360	RES	1,635	WA	Situs	-	
Distribution Plant <sup>1</sup>	108361	RES	3,099	WA	Situs	-	
Distribution Plant <sup>1</sup>	108362	RES	25,716	WA	Situs	-	
Distribution Plant <sup>1</sup>	108364	RES	33,608	WA	Situs	-	
Distribution Plant <sup>1</sup>	108365	RES	21,148	WA	Situs	-	
Distribution Plant <sup>1</sup>	108366	RES	10,492	WA	Situs	-	
Distribution Plant <sup>1</sup>	108367	RES	24,476	WA	Situs	-	
Distribution Plant <sup>1</sup>	108368	RES	37,049	WA	Situs	-	
Distribution Plant <sup>1</sup>	108369	RES	22,910	WA	Situs	-	
Distribution Plant <sup>1</sup>	108370	RES	6,271	WA	Situs	-	
Distribution Plant <sup>1</sup>	108371	RES	217	WA	Situs	-	
Distribution Plant <sup>1</sup>	108373	RES	1,553	WA	Situs	-	
			<u>6,454,100</u>			<u>499,944</u>	8.8.1
<b>Adjustment to Tax:</b>							
Transmission ADIT - SG	282	RES	9,524,417	SG	7.979%	759,932	

<sup>1</sup>Distribution Plant above is allocated to CA & OR, hence no Washington allocated amount

**Description of Adjustment:**

This adjustment removes the Labor Day Wildfire Restoration capital projects from the Test Period. Correspondingly, these projects are also excluded from the depreciation normalizing calculations in Adjustment 6.1 for Rate Year 1, and Adjustment 14.2 for Rate Year 2.



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Labor Day Wildfire Restoration Capital Removal**  
**Base Period Capital Project Balances**

**Capital Placed In-Service - EOP June 2022**

<b>Project</b>	<b>State</b>	<b>Function</b>	<b>Factor</b>	<b>EOP Jun-22</b>
Archie Creek Fire Damage Repair	OR	Distribution	OR	209,409
Archie Creek Fire Damage Repair	OR	Transmission	SG	103,355,982
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	24,856
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	-
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	70,335,113
Beachie Crk Fire Damage Restoration	OR	Transmission	SG	2,853,274
Almeda Fire Damage Repair	OR	Distribution	OR	12,495
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	11,985,263
Beachie Creek Fire Damage Repair	OR	Distribution	OR	651,091
Two Four Two Fire Damage Repair	OR	Transmission	SG	6,991,045
Two Four Two Fire Damage Repair	OR	Distribution	OR	-
S. Obenchain Fire Damage Repair	OR	Transmission	SG	596,140
S. Obenchain Fire Damage Repair	OR	Distribution	OR	107,684
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(0)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	27,674,372

**Total** **224,796,724**

**Ref 8.8**

**Accumulated Depreciation Reserve**

<b>Project</b>	<b>State</b>	<b>Function</b>	<b>Factor</b>	<b>EOP Jun-22</b>
Archie Creek Fire Damage Repair	OR	Distribution	OR	(29,300)
Archie Creek Fire Damage Repair	OR	Transmission	SG	(2,633,348)
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	(40,885)
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	(10,753)
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	(2,140,716)
Beachie Creek Fire Damage Repair	OR	Transmission	SG	(105,977)
Almeda Fire Damage Repair	OR	Distribution	OR	(16,197)
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	(300,097)
Beachie Creek Fire Damage Repair	OR	Distribution	OR	(25,599)
Two Four Two Fire Damage Repair	OR	Transmission	SG	(287,837)
Two Four Two Fire Damage Repair	OR	Distribution	OR	(25,542)
S. Obenchain Fire Damage Repair	OR	Transmission	SG	(23,667)
S. Obenchain Fire Damage Repair	OR	Distribution	OR	(1,720)
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(38,180)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	(774,282)

**Total** **(6,454,100)**

**Ref 8.8**

**PacifiCorp  
Washington 2023 General Rate Case  
WIJAM Transmission Reallocation**

PAGE 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Transmission - System	353	RES	(186,667,340)	SG	7.979%	(14,893,772)	8.9.1
Trans - Control Area Generation - West	353	RES	17,801,179	CAGW	22.163%	3,945,272	8.9.1
Trans - Control Area Generation - East	353	RES	<u>168,866,161</u>	CAGE	0.000%	<u>-</u>	8.9.1
			-			<u>(10,948,499)</u>	
<b>Adjustment to Depreciation Reserve:</b>							
Transmission - System	108TP	RES	51,814,394	SG	7.979%	4,134,155	8.9.1
Trans - Control Area Generation - West	108TP	RES	(3,821,120)	CAGW	22.163%	(846,874)	8.9.1
Trans - Control Area Generation - East	108TP	RES	<u>(47,993,274)</u>	CAGE	0.000%	<u>-</u>	8.9.1
			-			<u>3,287,281</u>	
<b>Adjustment to Tax:</b>							
ADIT - Trans - System - Historical Period	282	RES	24,616,237	SG	7.979%	1,964,075	
ADIT - Trans - West - Historical Period	282	RES	(2,391,218)	CAGW	22.163%	(529,965)	
ADIT - Trans - East - Historical Period	282	RES	<u>(22,225,019)</u>	CAGE	0.000%	<u>-</u>	
			-			<u>1,434,110</u>	

**Description of Adjustment:**

This adjustment removes the system allocation of transmission assets associated with select generation resources and reallocates those transmission assets using control-area specific CAGE & CAGW factor in accordance with the WIJAM.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**WIJAM Transmission Reallocation**  
**Asset Balances as of June 30, 2022**

**Assets Associated with WEST Side Generating Plants:**

Gross Plant EPIS	17,801,179	Ref 8.9
Depreciation Reserve	<u>(3,821,120)</u>	Ref 8.9
Net Plant	13,980,059	Ref 8.9

**Assets Associated with EAST Side Generating Plants:**

Gross Plant EPIS	168,866,161	Ref 8.9
Depreciation Reserve	<u>(47,993,274)</u>	Ref 8.9
Net Plant	120,872,887	Ref 8.9

**TOTAL:**

Gross Plant EPIS	186,667,340	Ref 8.9
Depreciation Reserve	<u>(51,814,394)</u>	Ref 8.9
Net Plant	134,852,946	Ref 8.9

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Klamath Hydroelectric Assets Transfer - Year 1**

PAGE 8.10

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Remove O&M Expense	535	RES	(3,179,172)	SG	7.979%	(253,659)	8.10.3
Add Amortization Expense	407	PRO	954,993	SG	7.979%	76,197	8.10.1
Total Adjustment to Expense			<u>(2,224,180)</u>			<u>(177,462)</u>	
<b>Adjustment to Rate Base:</b>							
Remove Klamath Land	330	RES	(453,424)	SG	7.979%	(36,178)	8.10.3
Remove Post-2019 Klamath Additions	330	RES	(4,895,090)	SG	7.979%	(390,568)	8.10.3
Remove Post-2019 Klamath Reserves	108HP	RES	1,136,374	SG	7.979%	90,669	8.10.3
Add Regulatory Asset Balance	182M	PRO	4,297,466	SG	7.979%	342,885	8.10.1
Total Adjustment to Rate Base			<u>85,327</u>			<u>6,808</u>	
<b>Tax Adjustment:</b>							
Schedule M Addition	SCHMAT	PRO	954,993	SG	7.979%	76,197	
Deferred Income Tax Expense	41110	PRO	(234,800)	SG	7.979%	(18,734)	
Accum Def Inc Tax Bal	283	PRO	(1,056,601)	SG	7.979%	(84,304)	

**Description of Adjustment:**

The Lower Klamath hydroelectric generation assets were transferred to KRRC for final decommissioning in December 2022. Accordingly, the remaining net plant balance was reclassified from Hydro Plant to Intangible Plant. The Company continues to assume depreciation on the intangible plant assets using a 20% rate that is currently applied on Klamath assets placed in-service after 2019. Beginning 2024 the Lower Klamath assets will cease providing PacifiCorp generation and the remaining net book value is assumed to be transferred to a regulatory asset. This pro forma adjustment seeks recovery of the remaining regulatory asset balance over a five-year period beginning with the rate effective date for this case.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Klamath Hydroelectric Assets Transfer - Year 1**  
**Regulatory Asset Balance and Amortization**

**Klamath Asset Recovery**

Ending 2023 Net Plant Balance	\$	4,774,963	Ref. 8.10.2
<b>Total Amount for Recovery</b>	<b>\$</b>	<b>4,774,963</b>	

<u>Date</u>	<u>Beq Bal</u>	<u>Amortization</u>	<u>End Bal</u>	<u>AMA</u>
Jan-24	\$ 4,774,963	\$ 79,583	\$ 4,695,380	
Feb-24	\$ 4,695,380	\$ 79,583	\$ 4,615,797	
Mar-24	\$ 4,615,797	\$ 79,583	\$ 4,536,215	
Apr-24	\$ 4,536,215	\$ 79,583	\$ 4,456,632	
May-24	\$ 4,456,632	\$ 79,583	\$ 4,377,049	
Jun-24	\$ 4,377,049	\$ 79,583	\$ 4,297,466	
Jul-24	\$ 4,297,466	\$ 79,583	\$ 4,217,884	
Aug-24	\$ 4,217,884	\$ 79,583	\$ 4,138,301	
Sep-24	\$ 4,138,301	\$ 79,583	\$ 4,058,718	
Oct-24	\$ 4,058,718	\$ 79,583	\$ 3,979,136	
Nov-24	\$ 3,979,136	\$ 79,583	\$ 3,899,553	
Dec-24	\$ 3,899,553	\$ 79,583	\$ 3,819,970	
Annual Total		<b>\$ 954,993</b>		<b>\$ 4,297,466</b>
		<b>Ref. 8.10</b>		<b>Ref. 8.10</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Klamath Hydroelectric Assets Transfer - Year 1**  
**Booked Balances Adjusted through Calendar Year 2023**

		<u>Ref. #</u>
Klamath Land <sup>1</sup>	\$ 453,424	<b>8.10.3</b>
Post-2019 Klamath Additions	\$ 4,895,090	<b>8.10.3</b>
Total Klamath EPIS Beginning Balance	\$ 5,348,513	
Post-2019 Klamath Depr. Res.	\$ (1,136,374)	<b>8.10.3</b>

<u>Date</u>	<u>Actual Plant Additions</u>	<u>Ending EPIS Balance</u>	<u>Depreciation Expense @ 20%</u>	<u>Accumulated Depreciation</u>	<u>Net Plant</u>	<u>Notes:</u>
Jun-22		\$ 5,348,513		\$ (1,136,374)		Actual Hydro Plant In-Service Balances
Jul-22	\$ 117,701	\$ 5,466,214	\$ 82,562	\$ (1,218,936)		
Aug-22	\$ 326,457	\$ 5,792,671	\$ 87,087	\$ (1,306,023)		
Sep-22	\$ 215,350	\$ 6,008,021	\$ 90,787	\$ (1,402,508)		
Oct-22	\$ 269,651	\$ 6,277,672	\$ 95,791	\$ (1,498,299)		
Nov-22	\$ 302,325	\$ 6,579,997	\$ 98,600	\$ (1,596,899)		
Dec-22	\$ 907,058	\$ 7,487,055	\$ 51,048	\$ (1,655,424)	\$ 5,831,632	

Dec-22		\$ 5,831,632	\$ 48,597	\$ (48,597)	\$ 5,783,035	Accounting entries required to clear FERC 107
Jan-23		\$ 5,831,632	\$ 97,194	\$ (145,791)		Balances Reflected in Intangible Asset Accounts
Feb-23		\$ 5,831,632	\$ 97,194	\$ (242,985)		
Mar-23		\$ 5,831,632	\$ 97,194	\$ (340,179)		
Apr-23		\$ 5,831,632	\$ 97,194	\$ (437,372)		
May-23		\$ 5,831,632	\$ 97,194	\$ (534,566)		
Jun-23		\$ 5,831,632	\$ 97,194	\$ (631,760)		
Jul-23		\$ 5,831,632	\$ 97,194	\$ (728,954)		
Aug-23		\$ 5,831,632	\$ 97,194	\$ (826,148)		
Sep-23		\$ 5,831,632	\$ 97,194	\$ (923,342)		
Oct-23	\$ 165,135	\$ 5,996,767	\$ 98,570	\$ (1,021,912)		
Nov-23		\$ 5,996,767	\$ 99,946	\$ (1,121,858)		
Dec-23		\$ 5,996,767	\$ 99,946	\$ (1,221,804)	\$ 4,774,963	

Ref 8.10.1

**Plant Addition Detail Summary**

<u>Project</u>	<u>Amount</u>	<u>In-Service Date</u>	<u>Period Total</u>	
Copco 2 Roadway Bridge Refurbishment	\$ 165,135	Oct-23	\$ 165,135	<b>Above</b>

Footnotes:

1 - Land is not depreciable in hydro production plant.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Klamath Hydroelectric Assets Transfer - Year 1**  
**Actual Booked Balances**

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>	
<b>Expense Accounts</b>			
Remove base period O&M expense <sup>1</sup>	SG	\$ 3,179,172	
<b>Adjustment to Expense Accounts</b>		<u>\$ 3,179,172</u>	
<b>Rate Base</b>			
Klamath Land	SG	\$ 453,424	<u>Ref. #</u> <b>8.10.2</b>
Post-2019 Klamath Additions	SG	\$ 4,895,090	<b>8.10.2</b>
Post-2019 Klamath Addition Depreciation Reserve	SG	\$ (1,136,374)	<b>8.10.2</b>
<b>Adjustment to Rate Base</b>		<u>\$ 4,212,139</u>	<b>8.10.2</b>

1 The FERC Location Codes included in this line item include the following:

18000

610000

611000

612000

Depreciation expense is removed through the Adjustment 6.1 - Pro Forma Depreciation Expense

**PacifiCorp  
Washington 2023 General Rate Case  
Confidential Wind Generation Capital Additions - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
New Wind Capital	343	PRO	29,098,049	SG	7.979%	2,321,669	8.11.1
<b>Adjustment to Depreciation Expense:</b>							
New Wind Capital - Depr. Expense	403OP	PRO	1,224,633	SG	7.979%	97,711	8.11.1
<b>Adjustment to Depreciation Reserve:</b>							
New Wind Capital - Depr. Reserve	108OP	PRO	(65,755)	SG	7.979%	(5,246)	8.11.1
<b>Adjustment to Operations &amp; Maintenance Expense:</b>							
Incremental Wind O&M Expense	549	PRO	1,643,675	SG	7.979%	131,145	8.11.2

**Description of Adjustment:**

This adjustment adds into results the capital additions, and incremental operations and maintenance amounts for the new wind projects set to be placed in-service before the end of 2024. Please refer to the testimonies of Company witness Ryan McGraw and Timothy J. Hemstreet for details on new wind generation projects. Company witness Thomas R. Burns and Rick T. Link provide testimonies discussing the economic analysis supporting the pursuit of these projects. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation in this adjustment.



PacifiCorp  
Washington 2023 General Rate Case  
Confidential Wind Generation Capital Additions - Year 1

**NEW WIND CAPITAL ADDITIONS**

Electric Plant In Service

Account	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	100,792,114	496,768,948	29,098,049

Depreciation Expense\*

Account	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec-24
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	176,749	1,047,883	1,224,633

Depreciation Reserve

Account	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	(176,749)	(1,224,633)	(65,755)

	12 ME Jun 2022	AMA Dec 2024	Adjustment	Ref. 8.11
343	-	29,098,049	29,098,049	Ref. 8.11
403OP	-	1,224,633	1,224,633	Ref. 8.11
108OP	-	(65,755)	(65,755)	Ref. 8.11

\*Composite Depreciation Rate - Wind 4.209%

**OTHER PLANT ADDITIONS:**

**WBUILD - RMP Rock Creek Wind II 400MW 2024, (Reference page 14.9.2)**

The Rock Creek II project will have a nominal rated capacity of 400 MW. The resource will be located on a site approximately 12 miles southwest from the town of Rock River in Carbon and Albany County, Wyoming. The project consists of sixty-six (66) GE 6.1 MW WTGs; a 34.5 kilovolt (“kV”) collector system, a 34.5 kV to 230 kV collector substation; a 21-mile long 230 kV tie-line from the collector substation to the Aeolus interconnection substation; will share an O&M building with Rock Creek I; and approximately 30 miles of WTG site access roads. This project will be constructed under a Build Transfer Agreement.

**WBUILD - RMP Rock Creek I 190 MW 2024, (Reference pages 8.11.2, 14.9.2)**

The Rock Creek I project will have a nominal rated capacity of 190 MW. The resource will be located on a site approximately 12 miles southwest from the town of Rock River in Carbon and Albany County, Wyoming. The project consists of thirty-two (32) GE 6.1 MW WTGs; a 34.5 kilovolt (“kV”) collector system, a 34.5 kV to 230 kV collector substation; a 5-mile long 230 kV tie-line from the collector substation to the Foote Creek interconnection substation; an O&M building; and approximately 20 miles of WTG site access roads. This project will be constructed under a Build Transfer Agreement.

**Rock River I, (Reference pages 8.11.2, 14.9.2)**

This project will provide reliable and cost-effective renewable energy to customers by acquiring and repowering the 50 MW Rock River I facility, qualifying the project for production tax credits and generating zero fuel cost energy for customers at favorable cost. Repowering will entail the decommissioning of the existing 50 wind turbines at the project site with a nameplate capacity of 1000 kW and the installation of 19 new, modern turbines with a nameplate capacity of 53.6 MW. PacifiCorp has secured a purchase and sale option agreement under which it can acquire the co-owned interests of Shell Wind Energy Inc. (“Shell”) and Terra-Gen LLC (“Terra-Gen”) (collectively referred to as “Rock River I, LLC”) in the Rock River I facility, which was originally constructed in 2001. The wind resource at the Rock River I site location is estimated to result in a repowered facility with a capacity factor of 45.4 percent. To proceed with repowering, PacifiCorp must acquire Rock River I, LLC’s interest in the project. PacifiCorp has executed the turbine supply and service and maintenance agreements with the turbine supplier and a balance of plant construction contract to install the new turbines.

**PacifiCorp  
Washington 2023 General Rate Case  
Major Transmission Capital Additions - Year 1**

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	<u>ACCOUNT</u>	<u>Ttype</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
New Capital - Transmission	355	PRO	473,021,989	SG	7.979%	37,741,372	8.12.1
<b>Adjustment to Depreciation Expense:</b>							
New Capital - Transmission Depr. Exp.	403TP	PRO	8,107,070	SG	7.979%	646,845	8.12.1
<b>Adjustment to Depreciation Reserve:</b>							
New Capital - Transmission Depr. Res.	108TP	PRO	(1,078,850)	SG	7.979%	(86,079)	8.12.1

**Description of Adjustment:**

This adjustment adds into results the capital additions for the new major transmission projects set to be placed in-service before the end of 2024. Please refer to testimonies of Company witness Richard A. Vail and Rick T. Link for details and economic analytics support respectively for the transmission projects.

PacifiCorp  
Washington, 2023 General Rate Case  
Major Transmission Capital Additions - Year 1

**GATEWAY TRANSMISSION CAPITAL ADDITIONS**

Electric Plant in Service

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Transmission Plant	355 SG	4,763,215	4,763,215	4,763,215	4,763,215	39,139,292	39,460,611	39,566,557	39,672,503	39,778,449	39,884,395	2,080,986,487	2,083,431,883	2,515,344,884	473,021,989

Depreciation Expense\*

Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec 24
Transmission Plant	403TP SG	6,803	6,803	6,803	31,352	56,130	56,435	56,586	56,738	56,889	1,514,557	2,973,895	3,284,080	8,107,070

Depreciation Reserve

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Transmission Plant	108TP SG	(85,224)	(92,027)	(98,830)	(105,633)	(136,985)	(193,115)	(249,550)	(306,136)	(362,873)	(419,762)	(1,934,319)	(4,908,215)	(8,192,294)	(1,078,850)

	12 ME Jun 2022	AMA Dec 2024	Adjustment	Ref.
355	-	473,021,989	473,021,989	Ref. 8.12
403TP	-	8,107,070	8,107,070	Ref. 8.12
108TP	-	(1,078,850)	(1,078,850)	Ref. 8.12

\*Composite Depreciation Rate - Trans 1.714%

PacifiCorp  
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Major Transmission Capital Additions - Year 1

Project	FERC Account	In-Service Date	Investment Type	Jul-22 - Dec-22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	Jul-22 - Dec-24 Capital Amount	Ref
<b>Transmission</b>								
Aeolus - Mona 500 kV Line (GW)	355	Oct-2024	Specific	-	-	2,045,992,883	2,045,992,883	8.12.3
Aeolus-Bridger/Anticline 500 kV Line (GW)	355	Nov-2020	Specific	2,618,915	-	-	2,618,915	
GWS Supporting projects (GW)	355	Dec-2024	Specific	-	-	143,697,290	143,697,290	
Oquirrh - Terminal 345 kV line (GW)	355	Apr-2024	Specific	-	-	35,121,180	35,121,180	8.12.3
Populus - Terminal 345 kV line - condemnation settlements (GW)	355	Jun-2023	Specific	17,500	2,126,800	-	2,144,300	
Windstar-Shirley Basin D1 230 kV (GW)	355	Dec-2024	Specific	-	-	285,770,316	285,770,316	8.12.3
							2,515,344,884	
								<b>Ref 8.12.1</b>

## **TRANSMISSION PLANT ADDITIONS:**

### **Aeolus - Mona 500 kV Line (GW), (In-Service Date 10/15/2024) (Reference pages 8.12.2, 14.10.2)**

This project builds a new 414-mile, high voltage 500 kV transmission line from the Aeolus substation, near Medicine Bow, Wyoming, to the Clover substation near Mona, Utah. The Company needs additional resources to serve load by 2024, and the Transmission Projects enable new, cost-effective Wyoming generation resources to fill this need. Specifically, these Transmission Projects allow the Company to interconnect up to approximately 1,920 MW of new resources. The Aeolus to Mona 500 kilovolt transmission line in conjunction with the Windstar to Shirley Basin 230 kilovolt transmission line will facilitate integration of 1,920 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

### **Windstar–Shirley Basin D1 230 kV (GW), (In-Service Date 12/15/2024) (Reference page 8.12.2, 14.10.2)**

This project constructs a new 59--mile high-voltage 230-kilovolt transmission line from the Shirley Basin substation in southeastern Wyoming to the Windstar substation near Glenrock, Wyoming and rebuilds the existing Dave Johnston – Amasa – Difficulty – Shirley Basin 230-kilovolt transmission line, which runs approximately 57 miles from the Shirley Basin substation to the Dave Johnston substation near Glenrock, Wyoming. The project requires the construction of the new 230-kilovolt Heward substation and additions to the Shirley Basin, Dave Johnston, Windstar, and Anticline substations. The Windstar to Shirley Basin 230 kilovolt transmission line in conjunction with the Aeolus to Mona 500 kilovolt transmission line will facilitate integration of 1,920 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

### **Oquirrh - Terminal 345 kV line (GW), (In-Service Date 04/15/2024) (Reference page 8.12.2, 14.10.2)**

This project constructs a new double circuit approximately 14 miles transmission line between Oquirrh substation, in West Jordan Utah, north to the Terminal substation, located south of the Salt Lake City international airport. This section of new transmission will link together other new transmission sections – Mona to Oquirrh and Populus to Terminal – to complete the Gateway Central portion of the Energy Gateway Transmission Expansion. This new transmission line addresses the need for increase transmission capacity on the Wasatch Front South transmission path. Ongoing requests to interconnect additional renewable generation resources in southern Utah have exceeded transmission capacity on the Wasatch Front South path. In addition, an enhanced contiguous north-south transmission link is needed between Populus and Mona to leverage capacity between southern Idaho and central Utah to enable commercial energy transactions and integration of new renewable resources.

## Tab 9 - Other Adjustments (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Production Factor (Tab 9)  
TOTAL

	9.1	9.1.1	
	Production Factor	(cont.) Production	
Total Normalized	Adjustment - Year 1	Factor Adjustment -	Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	110,157	-	110,157
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	104,624	-	104,624
7			
8 Operating Expenses:			
9 Steam Production	212,943	-	212,943
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	902,275	-	902,275
13 Transmission	72,376	-	72,376
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	1,188,168	-	1,188,168
20 Depreciation	23,210	23,210	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,260	-	1,260
23 Income Taxes: Federal	(265,344)	(4,874)	(260,469)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	947,295	18,336	928,959
29			
30 Operating Rev For Return:	(842,671)	(18,336)	(824,335)
31			
32 Rate Base:			
33 Electric Plant In Service	192,349	192,349	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	192,349	192,349	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,150)	(195,150)	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	(195,150)	(195,150)	-
56			
57 Total Rate Base:	(2,801)	(2,801)	-
58			
59			
60 Estimated ROE impact	-0.143%	-0.003%	-0.140%
61 Estimated Price Change	1,120,559	24,106	1,096,453
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,108,015)	(23,210)	(1,084,805)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(1,108,015)	(23,210)	(1,084,805)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(1,108,015)	(23,210)	(1,084,805)
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	(232,683)	(4,874)	(227,809)



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Production Factor (Tab 9)  
RESTATING

	9.1	9.1.1	
	Production Factor	(cont.) Production	
	Adjustment - Year 1	Factor Adjustment -	
	Total Normalized	Year 1	Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	-
29			
30 Operating Rev For Return:	-	-	-
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	-	-	-
56			
57 Total Rate Base:	-	-	-
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	-
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	-
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Production Factor (Tab 9)  
PRO FORMA

	9.1	9.1.1	
	Production Factor	(cont.) Production	
	Adjustment - Year 1	Factor Adjustment -	
	Total Normalized	Year 1	
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	110,157	-	110,157
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	104,624	-	104,624
7			
8 Operating Expenses:			
9 Steam Production	212,943	-	212,943
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	902,275	-	902,275
13 Transmission	72,376	-	72,376
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	1,188,168	-	1,188,168
20 Depreciation	23,210	23,210	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,260	-	1,260
23 Income Taxes: Federal	(265,344)	(4,874)	(260,469)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	947,295	18,336	928,959
29			
30 Operating Rev For Return:	(842,671)	(18,336)	(824,335)
31			
32 Rate Base:			
33 Electric Plant In Service	192,349	192,349	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	192,349	192,349	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,150)	(195,150)	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	(195,150)	(195,150)	-
56			
57 Total Rate Base:	(2,801)	(2,801)	-
58			
59			
60 Estimated ROE impact	-0.166%	-0.004%	-0.163%
61 Estimated Price Change	1,120,559	24,106	1,096,453
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,108,015)	(23,210)	(1,084,805)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(1,108,015)	(23,210)	(1,084,805)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(1,108,015)	(23,210)	(1,084,805)
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	(232,683)	(4,874)	(227,809)

**PacifiCorp  
Washington 2023 General Rate Case  
Production Factor Adjustment - Year 1**

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Electric Plant In Service</b>							
Steam Production	312	PRO	23,833	CAGW	22.163%	5,282	
Steam Production	312	PRO	168,274	JBG	22.163%	37,295	
Steam Production	312	PRO	4,458	SG	7.979%	356	
Hydro Production	332	PRO	683,591	SG-P	7.979%	54,542	
Hydro Production	332	PRO	266,369	SG-U	7.979%	21,253	
Other Production	343	PRO	57,056	CAGW	22.163%	12,645	
Other Production	343	PRO	764,234	SG	7.979%	60,977	
			<u>1,967,815</u>			<u>192,349</u>	9.1.2
<b>Depreciation Reserve</b>							
Steam Production	108SP	PRO	(776)	CAGW	22.163%	(172)	
Steam Production	108SP	PRO	(882)	JBG	22.163%	(196)	
Steam Production	108SP	PRO	(23,180)	SG	7.979%	(1,850)	
Hydro Production	108HP	PRO	(199,771)	SG-P	7.979%	(15,939)	
Hydro Production	108HP	PRO	(87,858)	SG-U	7.979%	(7,010)	
Other Production	108OP	PRO	(207,056)	CAGW	22.163%	(45,890)	
Other Production	108OP	PRO	(1,555,298)	SG	7.979%	(124,094)	
			<u>(2,074,822)</u>			<u>(195,150)</u>	9.1.2
<b>Depreciation Expense</b>							
Steam Production	403SP	PRO	14,533	CAGW	22.163%	3,221	
Steam Production	403SP	PRO	69,923	JBG	22.163%	15,497	
Steam Production	403SP	PRO	11,227	SG	7.979%	896	
Hydro Production	403HP	PRO	11,589	SG-P	7.979%	925	
Hydro Production	403HP	PRO	11,564	SG-U	7.979%	923	
Other Production	403OP	PRO	(4,014)	CAGW	22.163%	(890)	
Other Production	403OP	PRO	33,073	SG	7.979%	2,639	
Other Production	403OP	PRO	-	WA	Situs	-	
			<u>147,896</u>			<u>23,210</u>	9.1.2

**Description of Adjustment:**

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) Production Factor Adjustment - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Operating Expenses (Excluding Net Power Costs)</b>							
Other Production	545	PRO	7,188	SG	7.979%	573	
Other Production	549	PRO	8,909	SG	7.979%	711	
			<u>16,096</u>			<u>1,284</u>	9.1.2
<b>Net Power Costs</b>							
Sales for Resale	447NPC	PRO	110,157	WA	Situs	110,157	
Purchased Power	555NPC	PRO	539,802	WA	Situs	539,802	
Wheeling Expenses	565NPC	PRO	72,376	WA	Situs	72,376	
Fuel Expenses	501NPC	PRO	212,943	WA	Situs	212,943	
Fuel Expenses	547NPC	PRO	361,763	WA	Situs	361,763	
			<u>1,076,727</u>			<u>1,076,727</u>	9.1.2
<b>Fly Ash Revenues</b>							
Other Electric Revenues	456	PRO	(24,965)	JBG	22.163%	(5,533)	9.1.2
<b>Production Tax Credit</b>							
Federal Taxes	40910	PRO	(409,341)	SG	7.979%	(32,660)	9.1.2
<b>WY Wind Generation Tax</b>							
Taxes Other than Income	408	PRO	15,795	SG	7.979%	1,260	9.1.2

**Description of Adjustment:**

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

PacifiCorp  
Washington 2023 General Rate Case  
Production Factor Adjustment -- Year 1

FERC Function Electric Plant In Service	FERC Acct.	WJAM Fact.	Washington Allocated Results	5.2 Net Power Costs (Pro Forma) - Year 1		7.3 Production Tax Credit - Year 1		7.10 Wyoming Wind Tax Generation		8.4 Pro Forma Major Plant Additions - Year 1		8.11 Confidential Pro Forma Capital Additions - Year 1		10.2 Jim Bridger SCRs Removal		10.5 Existing Coal- Fired Generation Assets - Year 1		10.6 Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1		10.7 Pro Forma JB Units 1 & 2 Additions - Year 1		10.8 Fly Ash Revenues - Year 1		Production Factor	Normalized Washington Allocated Results	Washington Allocated Production Factor Adjustment	Ref.	
				4.13 Incremental O&M Expenses	5.1 Net Power Costs (Resisting)	7.3 Credit	7.10 Tax	8.4 Year 1	8.11 Year 1	10.2 Year 1	10.5 Year 1	10.6 Year 1	10.7 Year 1	10.8 Year 1														
Steam Production	312	CAGW	-																					100.542%	979,840	5,282	9.1	
Steam Production	312	JBG	-																					100.542%	6,918,205	37,295	9.1	
Steam Production	312	SG	-																					100.542%	65,978	366	9.1	
Hydro Production	332	SG-U	-		65,622																			100.542%	10,607,674	54,757	9.1	
Hydro Production	332	SG-U	-		3,924,317																			100.542%	9,942,477	21,252	9.1	
Other Production	343	CAGW	-		2,333,095																			100.542%	2,345,740	12,645	9.1	
Other Production	343	SG	-		8,928,617																			100.542%	11,311,262	60,977	9.1	
			-		<b>25,311,685</b>	<b>2,321,669</b>																		100.542%	<b>35,488,822</b>	<b>192,349</b>	9.1	
<b>Depreciation Reserve</b>																								100.542%				
Steam Production	108SP	CAGW	-		0.000																			100.542%	(31,910)	(172)	9.1	
Steam Production	108SP	JBG	-		0.000																			100.542%	(36,272)	(196)	9.1	
Steam Production	108SP	SG	-		(341,238)																			100.542%	(343,088)	(1,850)	9.1	
Hydro Production	108HP	SG-P	-		(2,940,829)																			100.542%	(2,956,769)	(15,939)	9.1	
Hydro Production	108HP	SG-U	-		(1,293,364)																			100.542%	(1,300,374)	(7,010)	9.1	
Other Production	108OP	CAGW	-		(8,466,748)																			100.542%	(8,512,637)	(45,890)	9.1	
Other Production	108OP	SG	-		(2,690,264)																			100.542%	(2,818,924)	(124,994)	9.1	
			-		<b>(5952,462)</b>	<b>(5,246)</b>																		100.542%	<b>(59,209,674)</b>	<b>(195,190)</b>	9.1	
<b>Depreciation Expense</b>																								100.542%				
Steam Production	403SP	CAGW	-																					100.542%	594,289	3,221	9.1	
Steam Production	403SP	JBG	-																					100.542%	2,859,225	15,497	9.1	
Steam Production	403SP	SG	-		165,277																			100.542%	166,173	896	9.1	
Hydro Production	403HP	SG-P	-		170,598																			100.542%	171,522	925	9.1	
Hydro Production	403HP	SG-U	-		170,235																			100.542%	171,158	923	9.1	
Other Production	403OP	CAGW	-		(164,135)																			100.542%	(165,025)	(890)	9.1	
Other Production	403OP	SG	-		389,160																			100.542%	489,671	2,639	9.1	
Other Production	403OP	WA	-																					100.542%	489,510	2,639	9.1	
			-		<b>731,135</b>	<b>97,711</b>																		100.542%	<b>4,282,360</b>	<b>23,210</b>	9.1	
<b>Operating Expenses (Excluding Net Power Costs)</b>																								100.542%				
Other Production	545	SG	-		105,809																			100.542%	105,809	573	9.1,1	
Other Production	549	SG	-																					100.542%	131,656	711	9.1,1	
			-		<b>105,809</b>																			100.542%	<b>238,238</b>	<b>1,284</b>	9.1,1	
<b>Net Power Costs</b>																								100.542%				
Sales for Resale	447NPC	WA	-		19,038,327																			100.542%	20,434,313	110,157	9.1,1	
Purchased Power	555NPC	WA	-		(7,141,821)																			100.542%	100,134,198	539,802	9.1,1	
Wheeling Expenses	565NPC	WA	-		630,177																			100.542%	13,425,892	72,376	9.1,1	
Fuel Expenses	501NPC	WA	-		(2,151,385)																			100.542%	39,501,373	212,943	9.1,1	
Fuel Expenses	547NPC	WA	-		35,281,567																			100.542%	67,107,706	361,763	9.1,1	
			-		<b>(7,141,821)</b>	<b>37,161,725</b>																		100.542%	<b>199,734,897</b>	<b>1,076,727</b>	9.1,1	
<b>Fly Ash Revenues</b>																								100.542%				
Other Electric Revenues	456	JBG	-																					100.542%	(1,026,828)	(5,633)	9.1,1	
<b>Production Tax Credit</b>																								100.542%				
Federal Taxes	40910	SG	-																					100.542%	(6,025,906)	(32,660)	9.1,1	
<b>WY Wind Generation Tax</b>																								100.542%				
Taxes Other than Income	408	SG	-																					100.542%	232,525	1,260	9.1,1	

**PacifiCorp  
Washington 2023 General Rate Case  
Production Factor Adjustment - Year 1**

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**Washington Historical Normalized Retail Sales (12-Months Ended June 2022)**

	<b>Washington</b>		
Actual MWh	4,215,928		
Normalizing Adjustments	(166)		
Temperature Normalization	<u>(21,585)</u>		
Normalized Retail Sales (MWh)	4,194,177	Numerator in Production Factor Calculation	Ref. 3.1.2

**Forecast Loads Used for Production Factor (12-Months Ending December 2024)**

	<b>Washington</b>		
Pro Forma Retail Sales (MWh)	4,171,557	Denominator in Production Factor Calculation	
<b>Production Factor</b>	<b>100.542%</b>		Ref. 9.1.2

<b>Production Factor</b>		
Washington Historical Temperature Adjusted Load (at Sales)	4,194,177	MWh
Washington Pro Forma 12-Months Ending December 2024	4,171,557	MWh
Production Factor	<u>100.542%</u>	

## Tab 10 - Thermal Generation (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Thermal Generation (Tab 10)  
TOTAL

	10.1	10.2	10.3	10.4	10.5	10.6
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,201,933)	-	(1,201,933)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(15,196)	-	(15,196)	-	-	-
19 Total O&M Expenses	(1,217,129)	-	(1,217,129)	-	-	-
20 Depreciation	3,454,318	418,475	-	-	2,952,541	46,520
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	(76,110)	-	-	-
23 Income Taxes: Federal	(522,400)	-	(198,407)	-	(0)	(61,332)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(147,349)	(102,889)	573,609	-	(725,929)	60,369
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,491,331	315,586	(918,036)	-	2,226,611	45,557
29						
30 Operating Rev For Return:	(2,512,159)	(315,586)	918,036	-	(2,226,611)	(45,557)
31						
32 Rate Base:						
33 Electric Plant In Service	(28,684,344)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,684,344)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388
45						
46 Deductions:						
47 Accum Prov For Deprec	(152,437,361)	153,709,555	24,936,777	18,475,235	(34,739,396)	(314,750,593)
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	17,570,001	-	1,868,593	792,540	(120,984)	15,084,521
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(134,867,360)	153,709,555	26,805,370	19,267,775	(34,860,380)	(299,666,072)
56						
57 Total Rate Base:	(163,551,704)	(144,705,070)	(22,651,762)	(9,976,935)	5,211,879	797,315
58						
59						
60 Estimated ROE impact	1.411%	1.656%	0.177%	0.258%	-0.052%	-0.385%
61 Estimated Price Change	(13,191,683)	(14,627,950)	(1,870,059)	(2,229,634)	526,859	3,042,227
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,181,908)	-	(418,475)	1,293,238	-	(2,952,541)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,454,318	-	418,475	-	2,952,541	46,520
71 Schedule "M" Deductions	2,760,030	-	-	2,238,035	-	292,055
72 Income Before Tax	(2,487,620)	-	-	(944,797)	-	(0)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,487,620)	-	-	(944,797)	-	(0)
77						
78 Federal Income Taxes	(522,400)	-	-	(198,407)	-	(0)



WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Thermal Generation (Tab 10)  
TOTAL

	10.7	10.8
	Pro Forma JB	
	Units 1 & 2	Fly Ash Revenues -
	Additions - Year 1	Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	-	-
20 Depreciation	36,782	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(48,287)	(214,374)
24 State	-	-
25 Deferred Income Taxes	47,491	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	35,986	(214,374)
29		
30 Operating Rev For Return:	(35,986)	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	4,092,536	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	4,092,536	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(14,379)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(16,901)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(31,280)	-
56		
57 Total Rate Base:	4,061,256	-
58		
59		
60 Estimated ROE impact	-0.047%	-0.137%
61 Estimated Price Change	458,410	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	(36,782)	(1,020,828)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	36,782	-
71 Schedule "M" Deductions	229,940	-
72 Income Before Tax	(229,940)	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	(229,940)	(1,020,828)
77		
78 Federal Income Taxes	(48,287)	(214,374)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Thermal Generation (Tab 10)  
RESTATING

	10.1	10.2	10.3	10.4	10.5	10.6	
	Total Normalized	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(1,201,933)	-	-	(1,201,933)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(15,196)	-	-	(15,196)	-	-	-
19 Total O&M Expenses	(1,217,129)	-	-	(1,217,129)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	-	(76,110)	-	-	-
23 Income Taxes: Federal	(110,528)	-	87,880	(198,407)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	470,721	-	(102,889)	573,609	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(933,045)	-	(15,009)	(918,036)	-	-	-
29							
30 Operating Rev For Return:	933,045	-	15,009	918,036	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	164,664,925	153,709,555	24,936,777	18,475,235	(32,456,642)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	2,661,133	-	1,868,593	792,540	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	167,326,057	153,709,555	26,805,370	19,267,775	(32,456,642)	-	-
56							
57 Total Rate Base:	(170,840,055)	(144,705,070)	(22,651,762)	(9,976,935)	6,493,711	-	-
58							
59							
60 Estimated ROE impact	2.194%	1.656%	0.234%	0.258%	-0.065%	0.000%	0.000%
61 Estimated Price Change	(18,510,933)	(14,627,950)	(2,309,785)	(2,229,634)	656,436	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,293,238	-	-	1,293,238	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	418,475	-	418,475	-	-	-	-
71 Schedule "M" Deductions	2,238,035	-	-	2,238,035	-	-	-
72 Income Before Tax	(526,322)	-	418,475	(944,797)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(526,322)	-	418,475	(944,797)	-	-	-
77							
78 Federal Income Taxes	(110,528)	-	87,880	(198,407)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Thermal Generation (Tab 10)  
RESTATING

	10.7	10.8
	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>
20 Depreciation	-	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	-	-
24 State	-	-
25 Deferred Income Taxes	-	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>-</u>
31		
32 Rate Base:		
33 Electric Plant In Service	-	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>
45		
46 Deductions:		
47 Accum Prov For Deprec	-	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	-	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>-</u>	<u>-</u>
56		
57 Total Rate Base:	<u>-</u>	<u>-</u>
58		
59		
60 Estimated ROE impact	0.000%	0.000%
61 Estimated Price Change	-	-
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	-	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>-</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>-</u>	<u>-</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Thermal Generation (Tab 10)  
PRO FORMA

	10.1	10.2	10.3	10.4	10.5	10.6	
	Total Normalized	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Colstrip 4 Additions - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	3,454,318	-	418,475	-	-	2,952,541	46,520
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(411,873)	-	(87,880)	-	-	(0)	(61,332)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(618,069)	-	-	-	-	(725,929)	60,369
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,424,376	-	330,595	-	-	2,226,611	45,557
29							
30 Operating Rev For Return:	(3,445,204)	-	(330,595)	-	-	(2,226,611)	(45,557)
31							
32 Rate Base:							
33 Electric Plant In Service	309,481,768	-	-	-	1,121,906	300,463,388	3,803,939
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	309,481,768	-	-	-	1,121,906	300,463,388	3,803,939
45							
46 Deductions:							
47 Accum Prov For Deprec	(317,102,285)	-	-	-	(2,282,754)	(314,750,593)	(54,559)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	14,908,868	-	-	-	(120,984)	15,084,521	(37,768)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(302,193,417)	-	-	-	(2,403,738)	(299,666,072)	(92,327)
56							
57 Total Rate Base:	7,288,351	-	-	-	(1,281,832)	797,315	3,711,612
58							
59							
60 Estimated ROE impact	-0.789%	0.000%	-0.065%	0.000%	0.020%	-0.452%	-0.067%
61 Estimated Price Change	5,319,250	-	439,726	-	(129,578)	3,042,227	435,796
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,475,146)	-	(418,475)	-	-	(2,952,541)	(46,520)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,035,843	-	-	-	-	2,952,541	46,520
71 Schedule "M" Deductions	521,995	-	-	-	-	-	292,055
72 Income Before Tax	(1,961,298)	-	(418,475)	-	-	(0)	(292,055)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,961,298)	-	(418,475)	-	-	(0)	(292,055)
77							
78 Federal Income Taxes	(411,873)	-	(87,880)	-	-	(0)	(61,332)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Thermal Generation (Tab 10)  
PRO FORMA

	10.7	10.8
	Pro Forma JB	
	Units 1 & 2	Fly Ash Revenues -
	Additions - Year 1	Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	-	-
20 Depreciation	36,782	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(48,287)	(214,374)
24 State	-	-
25 Deferred Income Taxes	47,491	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	35,986	(214,374)
29		
30 Operating Rev For Return:	(35,986)	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	4,092,536	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	4,092,536	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(14,379)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(16,901)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(31,280)	-
56		
57 Total Rate Base:	4,061,256	-
58		
59		
60 Estimated ROE impact	-0.071%	-0.159%
61 Estimated Price Change	458,410	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	(36,782)	(1,020,828)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	36,782	-
71 Schedule "M" Deductions	229,940	-
72 Income Before Tax	(229,940)	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	(229,940)	(1,020,828)
77		
78 Federal Income Taxes	(48,287)	(214,374)

**PacifiCorp  
Washington 2023 General Rate Case  
Removal of Coal-fired Generation Assets**

PAGE 10.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Colstrip Unit 4 Steam EPIS	312	RES	(113,728,226)	CAGW	22.163%	(25,205,567)	10.1.1
Colstrip GSU & Associated	353	RES	(1,969,943)	CAGW	22.163%	(436,598)	10.1.1
Jim Bridger U1 & U2 Steam EPIS	312	RES	(703,792,297)	JBG	22.163%	(155,981,367)	
Jim Bridger U3 & U4 Steam EPIS	312	RES	(521,764,785)	JBG	22.163%	(115,638,640)	
			<u>(1,225,557,083)</u>			<u>(271,620,007)</u>	10.1.1
Jim Bridger GSU & Associated	353	RES	(14,443,972)	SG	7.979%	(1,152,452)	10.1.1
Colstrip Unit 4 Steam Depr Reserve	108SP	RES	73,844,947	CAGW	22.163%	16,366,243	10.1.1
Colstrip Transmission Depr Reserve	108TP	RES	635,594	CAGW	22.163%	140,867	10.1.1
JB Steam Depreciation Reserve	108SP	RES	617,938,043	JBG	22.163%	136,953,503	10.1.1
JB Transmission Depr Reserve	108TP	RES	3,120,061	SG	7.979%	248,943	10.1.1

**Description of Adjustment:**

This adjustment removes the Jim Bridger and Colstrip Unit 4 steam plant balances, the GSU transformers, and associated equipment from rate base as of June 30, 2022. This adjustment also removes the corresponding depreciation reserve balances from rate base for the Test Period. The depreciation schedule for Jim Bridger and Colstrip which was approved in Docket No. UE-191024, was accelerated in Washington to depreciate these two plants by the end of 2023. Correspondingly, these balances are also excluded from the depreciation normalizing calculations in Adjustment 6.1 to effectively remove all Test Period depreciation expense associated with these assets from the historical Test Period.

**PacifiCorp  
Washington 2023 General Rate Case  
Removal of Coal-fired Generation Assets  
Balances as of June 30, 2022**

**EPIS Balances at June 2022**

**Colstrip:**

	<i>FERC Account</i>	<i>Factor</i>	<b>Total Colstrip Balances*</b>	<b>Colstrip 3 Balance</b>	<b>Colstrip 4 Balance</b>
Steam Plant	310-316	CAGW	245,681,178	(131,952,951) Ref. 10.3	113,728,226 Ref. 10.1
GSU & Associated	353	CAGW	1,969,943	Ref. 10.1	

**Jim Bridger:**

	<i>FERC Account</i>	<i>Factor</i>	<b>Total Jim Bridger Balances</b>	<b>Jim Bridger SCR Removal</b>	<b>Adjustment</b>	
Steam Plant U1 & U2**	310-316	JBG	703,792,297		703,792,297	
Steam Plant U3 & U4	310-316	JBG	744,916,749	(223,151,963) Ref. 10.2	521,764,785	Ref. 10.1
			1,448,709,046		1,225,557,083	
GSU & Associated	353	SG	14,443,972	Ref. 10.1		

**Depreciation Reserve Balances at June 2022**

**Colstrip:**

	<i>FERC Account</i>	<i>Factor</i>	<b>Total Colstrip Balances*</b>	<b>Colstrip 3 Balance</b>	<b>Colstrip 4 Balance</b>
Steam Plant	108SP	CAGW	(157,205,724)	83,360,777 Ref. 10.3	(73,844,947) Ref. 10.1
GSU & Associated	108TP	CAGW	(635,594)	Ref. 10.1	

**Jim Bridger:**

	<i>FERC Account</i>	<i>Factor</i>	<b>Total Jim Bridger Balances</b>	<b>Jim Bridger SCR Removal</b>	<b>Adjustment</b>	
Steam Plant - All Units	108SP	JBG	(730,453,478)	112,515,435 Ref. 10.2	(617,938,043)	Ref. 10.1
GSU & Associated	108TP	SG	(3,120,061)	Ref. 10.1		

\*Balance includes Colstrip Units 3 & 4

\*\*Includes Jim Bridger Common Plant

**PacifiCorp  
Washington 2023 General Rate Case  
Jim Bridger SCR's Removal**

PAGE 10.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	RES	(223,151,963)	JBG	22.163%	(49,457,132)	10.2.1
Steam Plant	108SP	RES	112,515,435	JBG	22.163%	24,936,777	10.2.2
<b>Adjustment to Depreciation Expense:</b>							
Depreciation Expense	403SP	PRO	1,888,169	JBG	22.163%	418,475	10.2.1
<b>Adjustment to Tax</b>							
Schedule M - Book Depreciation	SCHMAT	RES	1,888,169	JBG	22.163%	418,475	
DIT Expense - Book Depreciation	41110	RES	(464,237)	JBG	22.163%	(102,889)	
Accum Def Income Tax Balance	282	RES	8,431,144	JBG	22.163%	1,868,593	

**Description of Adjustment:**

This restating adjustment removes the specific Jim Bridger unit 3 and unit 4 SCR systems assets from rate base as ordered in Docket UE-152253 Order 12, as well as additional maintenance costs associated with the specific disallowed Jim Bridger unit 3 and unit 4 SCR projects in Docket UE-152253 that has been capitalized since.

These assets are excluded from Adjustment 6.1 - Pro Forma Depreciation & Amortization Expense calculations, which effectively removes depreciation expenses associated with these assets from pro forma depreciation expense calculated through calendar year 2024. Accordingly, this adjustment adds back an annual level of depreciation expense for the Rate Year 1, since Order 12 in Docket UE-152253 only denied the Company from collecting any return on these investments. The Company is allowed to continue collecting a return of (i.e. depreciation expense) these investments.



**PacifiCorp  
Washington 2023 General Rate Case  
Jim Bridger SCRs Removal**

	<b>12 Months Ended June 2022</b>	
	<b>Capital Additions</b>	<b>Cumulative Balance</b>
	<b>Steam</b>	<b>Steam</b>
Jun-21	-	223,151,963
Jul-21	-	223,151,963
Aug-21	-	223,151,963
Sep-21	-	223,151,963
Oct-21	-	223,151,963
Nov-21	-	223,151,963
Dec-21	-	223,151,963
Jan-22	-	223,151,963
Feb-22	-	223,151,963
Mar-22	-	223,151,963
Apr-22	-	223,151,963
May-22	-	223,151,963
Jun-22	-	223,151,963
	<b>-</b>	<b>223,151,963</b>

**Ref 10.2**

**Pro Forma Depreciation Rate:** 0.85%

	<b>Depreciation Expense</b>
	<b>Steam</b>
Jan-24	157,347
Feb-24	157,347
Mar-24	157,347
Apr-24	157,347
May-24	157,347
Jun-24	157,347
Jul-24	157,347
Aug-24	157,347
Sep-24	157,347
Oct-24	157,347
Nov-24	157,347
Dec-24	157,347
<b>12 ME Dec-24 Annual</b>	<b>1,888,169</b>

**Ref 10.2**

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger SCRs Removal**  
**Depreciation Reserves**

<b>Gross Plant</b>		<b>EOP</b>
		<b>Jun-22</b>
Total Jim Bridger Plant		1,448,709,046 Line 1 (Ref 10.1.1)
Jim Bridger SCRs		223,151,963 Line 2 (Ref 10.2.1)
Jim Bridger SCRs %		<u>15.40%</u> Line 3 = Line 2 / Line 1

<b>Accumulated Reserves</b>		<b>EOP</b>
		<b>Jun-22</b>
Total Jim Bridger Plant		(730,453,478) Line 4 (Ref 10.1.1)
Jim Bridger SCRs		(112,515,435) Line 5 = Line 3 x Line 4

**PacifiCorp  
Washington 2023 General Rate Case  
Colstrip Unit 3 Removal**

PAGE 10.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other	408	RES	(1,074,301)	GPS	7.085%	(76,110)	10.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	10,098,078	CAGW	22.163%	2,238,035	10.3.2
Deferred Income Tax Expense	41010	RES	2,588,141	CAGW	22.163%	573,609	10.3.2
Operations & Maintenance	500	RES	12,837	CAGW	22.163%	2,845	10.3.3
Operations & Maintenance	501	RES	(632,084)	CAGW	22.163%	(140,089)	10.3.3
Operations & Maintenance	501	RES	(73,431)	CAGW	22.163%	(16,274)	10.3.3
Operations & Maintenance	502	RES	(242,644)	CAGW	22.163%	(53,777)	10.3.3
Operations & Maintenance	505	RES	52,333	CAGW	22.163%	11,599	10.3.3
Operations & Maintenance	506	RES	(1,804,812)	CAGW	22.163%	(400,000)	10.3.3
Operations & Maintenance	510	RES	(185,657)	CAGW	22.163%	(41,147)	10.3.3
Operations & Maintenance	511	RES	(28,705)	CAGW	22.163%	(6,362)	10.3.3
Operations & Maintenance	512	RES	(1,558,394)	CAGW	22.163%	(345,387)	10.3.3
Operations & Maintenance	513	RES	(931,062)	CAGW	22.163%	(206,351)	10.3.3
Operations & Maintenance	514	RES	(31,534)	CAGW	22.163%	(6,989)	10.3.3
Administrative & General	924	RES	(162,571)	SO	7.085%	(11,517)	10.3.3
Administrative & General	925	RES	(51,925)	SO	7.085%	(3,679)	10.3.3
<b>Adjustment to Rate Base:</b>							
Electric Plant In-Service	312	RES	(131,952,951)	CAGW	22.163%	(29,244,710)	10.3.1
Depreciation Reserve	108SP	RES	83,360,777	CAGW	22.163%	18,475,235	10.3.1
Deferred Income Tax Balance	282	RES	3,575,962	CAGW	22.163%	792,540	10.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	10.3.2

**Description of Adjustment:**

This restating adjustment removes the Colstrip Unit 3 plant investment and associated costs from Test Period results of operations. This treatment was authorized in Cause No. U-83-57. Operations & Maintenance and Administrative & General expenses for Colstrip Unit 3 are also removed per methodology utilized in rebuttal adjustment filed in Docket No. UE-152253, the Company's 2015 Limited Rates Filing. Depreciation expense for Colstrip Unit 3 is removed through Adjustment 6.1 - Pro Forma Depreciation & Amortization Expense.

**PacifiCorp  
Washington 2023 General Rate Case  
Colstrip Unit 3 Removal  
Property Tax Calculation**

	<b>6/30/2022</b>	<b>Ref.</b>
Total Colstrip Property Taxes	2,025,967	
Colstrip Unit 3 as a percentage of Total Colstrip NBV	53.0266%	
Property Tax expense to remove	<u>1,074,301</u>	10.3

Gross Colstrip Book Value	248,843,159	
Colstrip Unit 3 Book Value	<u>131,952,951</u>	10.3
Colstrip Unit 3 Book Value %	<u>53.03%</u>	

Gross Colstrip Book Reserve	(157,205,724)	
Colstrip Unit 3 Book Value %	<u>53.03%</u>	
Colstrip Unit 3 Book Reserve	<u>(83,360,777)</u>	10.3

Colstrip Total NBV	91,637,435	
Colstrip Unit 3 NBV	48,592,174	

Colstrip Unit 3 NBV %	53.0266%	
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**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Colstrip Unit 3 Removal**  
**Summary of Balances**

	Test Period Balance	Ref.
Depreciation Expense	(10,761,617)	10.3
Electric Plant In-Service	131,952,951	10.3.1
Depreciation Reserve	(83,360,777)	10.3.1
ADIT Balance	(3,575,962)	10.3
Deferred Income Tax Credit	-	10.3
Tax Depreciation	(663,539)	
Deferred Income Tax Expense	(2,588,141)	10.3

PacifiCorp  
Washington 2023 General Rate Case  
Colstrip Unit 3 Removal  
Colstrip O&M by FERC Acct

FERC Acct	Description	WJAM Allocation Factor	A 12 ME June 2022	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 53.0266% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5012000	FUEL HAND-COAL	CAGW	1,192,014	1,192,014			632,084	632,084
5014500	START UP FUEL-DIESEL	CAGW	138,479	138,479			73,431	73,431
5020000	STEAM EXPENSES	CAGW	457,590	457,590			242,644	242,644
5050000	ELECTRIC EXPENSES	CAGW	(98,692)	(98,692)			(52,333)	(52,333)
5060000	MISC STEAM PWR EXP	CAGW	3,403,597	3,403,597			1,804,812	1,804,812
5100000	MNT SUPERV & ENG	CAGW	350,120	350,120			185,657	185,657
5110000	MNT OF STRUCTURES	CAGW	54,134	54,134			28,705	28,705
5120000	MANT OF BOILR PLNT	CAGW	2,914,973	2,887,973	27,000		1,531,394	1,558,394
5130000	MAINT ELEC PLANT	CAGW	1,755,840	1,755,840			931,062	931,062
5140000	MAINT MISC STM PLN	CAGW	59,468	59,468			31,534	31,534
9243000	PROP INS - PREMIUMS	SO	306,584	306,584			162,571	162,571
9250000	INJURIES & DAMAGES	SO	97,923	97,923			51,925	51,925
			<u>10,607,820</u>	<u>10,580,820</u>	<u>27,000</u>	<u>-</u>	<u>5,610,649</u>	<u>5,637,649</u>

Colstrip Unit 3 as a percentage of Total Colstrip NBV

53.0266% Ref 10.3.1

Ref 10.3

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger Mine Rate Base - Year 1**

PAGE 10.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Coal Mine	399	RES	273,171,319	JBE	22.613%	61,773,192	
Misc. Deferred Debits	186M	RES	572,977	JBE	22.613%	129,569	
Mining Plant Accumulated Depreciation	108MP	RES	(241,236,715)	JBE	22.613%	(54,551,708)	
<b>June 2022 AMA Balance</b>			<u>32,507,581</u>			<u>7,351,054</u>	10.4.1
Coal Mine	399	RES	(100,926,384)	JBE	22.613%	(22,822,839)	
Misc. Deferred Debits	186M	RES	(572,977)	JBE	22.613%	(129,569)	
Mining Plant Accumulated Depreciation	108MP	RES	97,708,051	JBE	22.613%	22,095,066	
<b>June 2022 EOP Balance</b>			<u>(3,791,310)</u>			<u>(857,342)</u>	
Coal Mine	399	PRO	4,961,254	JBE	22.613%	1,121,906	
Misc. Deferred Debits	186M	PRO	-	JBE	22.613%	-	
Mining Plant Accumulated Depreciation	108MP	PRO	(10,094,718)	JBE	22.613%	(2,282,754)	
<b>December 2024 AMA Balance</b>			<u>(5,133,464)</u>			<u>(1,160,848)</u>	
<b>Adjustment to Tax:</b>							
Accumulated Def Inc Tax YE Balance	190	PRO	(535,011)	JBE	22.613%	(120,984)	10.4.2
<b>June 2022 EOP Balance</b>							
Coal Mine			172,244,935				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(143,528,664)				
			<u>28,716,271</u>				10.4.1
<b>December 2024 AMA Balance</b>							
Coal Mine			177,206,189				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(153,623,382)				
			<u>23,582,807</u>				10.4.1

**Description of Adjustment:**

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service (EPIS). The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment adds the return into results and stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. The 2024 rate base balances are being included on an average-of-monthly-average basis, consistent with other pro forma EPIS balances in this GRC.

PacifiCorp  
Washington 2023 General Rate Case  
Jim Bridgier Mine Rate Base - Year 1  
(000's)

Description	FERC Account	Actual												Actual	Actual	Actual	Actual	Actual
		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22					
Structure, Equipment, Mine Dev.	399	437,572	435,827	439,926	437,428	439,140	437,584	422,319	420,054	406,283	399,204	385,419	345,930	258,367	409,757			
Deferred Long Wall Costs	186M	3,860	3,572	2,539	1,690	583	-	-	-	-	-	-	-	-	859			
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Accumulated Depreciation	108MP	(382,790)	(383,200)	(385,769)	(385,817)	(388,522)	(389,187)	(375,906)	(374,297)	(361,149)	(354,737)	(341,697)	(302,938)	(215,293)	(361,855)			
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL RATE BASE		58,641	56,200	56,696	53,301	51,200	48,397	46,413	45,757	45,134	44,468	43,722	42,992	43,074	48,761			
<b>PacifiCorp Share (66.67%)</b>		39,094	37,466	37,797	35,534	34,133	32,265	30,942	30,505	30,089	29,645	29,148	28,661	28,716	32,508			

Ref 8.12

Description	FERC Account	Pro Forma												Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24					
Structure, Equipment, Mine Dev.	399	263,129	263,151	263,173	263,195	263,459	263,598	263,620	263,827	268,547	268,835	270,598	270,620	271,046	265,809			
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Accumulated Depreciation	108MP	(224,130)	(225,160)	(226,174)	(227,187)	(228,224)	(229,278)	(230,315)	(231,434)	(232,552)	(233,664)	(234,778)	(235,885)	(237,010)	(230,435)			
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL RATE BASE		38,999	37,991	36,999	36,008	35,235	34,321	33,305	32,393	31,995	31,171	30,820	30,735	30,036	35,374			
<b>PacifiCorp Share (66.67%)</b>		25,999	25,327	24,666	24,005	23,490	22,880	22,203	21,595	20,997	20,447	19,880	19,157	18,691	23,583			

Ref 10.4

June 2022 AMA Balance	32,508	Ref 10.4
June 2022 EOP Balance	28,716	Ref 10.4
December 2024 AMA Balance	23,583	Ref 10.4





**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Existing Coal-Fired Generation Assets - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Jim Bridger Steam	312	PRO	1,225,557,083	JBG	22.163%	271,620,007	10.5.1
Colstrip Unit 4 Steam	312	PRO	113,728,226	CAGW	22.163%	25,205,567	10.5.1
Jim Bridger GSU	353	PRO	14,443,972	JBG	22.163%	3,201,215	10.5.1
Colstrip 4 GSU	353	PRO	1,969,943	CAGW	22.163%	436,598	10.5.1
<b>Adjustment to Depreciation Expense:</b>							
Jim Bridger Steam	403SP	PRO	10,740,317	JBG	22.163%	2,380,375	10.5.1
Colstrip Unit 4 Steam	403SP	PRO	2,581,631	CAGW	22.163%	572,166	10.5.1
Jim Bridger GSU	403TP	PRO	-	JBG	22.163%	-	10.5.1
Colstrip 4 GSU	403TP	PRO	-	CAGW	22.163%	-	10.5.1
<b>Adjustment to Depreciation Reserve:</b>							
Jim Bridger Steam	108SP	PRO	(1,282,152,454)	JBG	22.163%	(284,163,229)	10.5.1
Colstrip Unit 4 Steam	108SP	PRO	(122,031,319)	CAGW	22.163%	(27,045,780)	10.5.1
Jim Bridger GSU	108TP	PRO	(14,079,459)	JBG	22.163%	(3,120,428)	10.5.1
Colstrip 4 GSU	108TP	PRO	(1,900,265)	CAGW	22.163%	(421,156)	10.5.1
<b>Adjustment to Tax:</b>							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	10,740,317	JBG	22.163%	2,380,375	
DIT Expense - Jim Bridger Steam	41110	PRO	(2,640,679)	JBG	22.163%	(585,253)	
ADIT Balance - Jim Bridger Steam	282	PRO	61,865,676	JBG	22.163%	13,711,279	
Sch M Adj - Colstrip Steam	SCHMAT	PRO	2,581,631	CAGW	22.163%	572,166	
DIT Expense - Colstrip Steam	41110	PRO	(634,735)	CAGW	22.163%	(140,676)	
ADIT Balance - Colstrip Steam	282	PRO	5,158,361	CAGW	22.163%	1,143,247	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	-	JBG	22.163%	-	
DIT Expense - Jim Bridger General	41110	PRO	-	JBG	22.163%	-	
ADIT Bal - Jim Bridger General	282	PRO	929,787	JBG	22.163%	206,069	
Sch M Adj - Colstrip General	SCHMAT	PRO	-	CAGW	22.163%	-	
DIT Expense - Colstrip General	41110	PRO	-	CAGW	22.163%	-	
ADIT Balance - Colstrip General	282	PRO	107,957	CAGW	22.163%	23,926	

**Description of Adjustment:**

This adjustment adds back into rate base balances for existing Colstrip Unit 4 and the Jim Bridger plant, and walks the net book value of these assets through calendar year 2024. The adjustment also includes the corresponding depreciation expense and reserve balances.

PacifiCorp  
Washington 2023 General Rate Case  
Existing Coal-Fired Generation Assets - Year 1

Electric Plant In Service

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
312	JBG	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297
312	JBG	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785
312	CAGW	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226
323	CAGW	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972
353	CAGW	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943

Depreciation Expense\*

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
403SP	JBG	11,853,253	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123
108SP	JBG	6,179,459	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136
403SP	CAGW	1,689,590	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136
403TP	JBG	315,140	-	-	-	-	-	-	-	-	-	-	-	-	-
403TP	CAGW	36,591	-	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation Reserve

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
108SP	JBG	(1,370,762,296)	(1,370,771,322)	(1,370,777,348)	(1,370,782,374)	(1,370,787,401)	(1,370,792,427)	(1,370,797,454)	(1,370,802,480)	(1,370,807,507)	(1,370,812,533)	(1,370,817,559)	(1,370,822,586)	(1,370,827,612)	(1,370,832,638)
108TP	JBG	(120,740,504)	(120,955,640)	(121,170,775)	(121,385,911)	(121,601,047)	(121,816,183)	(122,031,319)	(122,246,455)	(122,461,591)	(122,676,727)	(122,891,863)	(123,106,999)	(123,322,134)	(123,537,270)
108TP	CAGW	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)
108TP	CAGW	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)

Colstrip General

Account	Factor	12 ME		Adjustment	Ref.
		Jun 2022*	Dec 2024		
312	JBG	-	1,242,326	1,242,326	Ref. 10.5
312	CAGW	-	14,443,972	14,443,972	Ref. 10.5
353	CAGW	-	1,969,943	1,969,943	Ref. 10.5
403SP	JBG	-	10,740,317	10,740,317	Ref. 10.5
403SP	CAGW	-	2,561,631	2,561,631	Ref. 10.5
403TP	JBG	-	-	-	Ref. 10.5
403TP	CAGW	-	-	-	Ref. 10.5
108SP	JBG	-	(1,282,152,454)	(1,282,152,454)	Ref. 10.5
108SP	CAGW	-	(122,031,319)	(122,031,319)	Ref. 10.5
108TP	JBG	-	(14,079,459)	(14,079,459)	Ref. 10.5
108TP	CAGW	-	(1,900,265)	(1,900,265)	Ref. 10.5

\*June 2022 balances were removed through Adjustment 10.1

**PacifiCorp  
Washington 2023 General Rate Case  
Existing Coal-Fired Generation Assets - Year 1**

**Depreciation Reserve Balances at June 2022**

	<b>FERC Account</b>	<b>Factor</b>	<b>Book Reserve Balance**</b>	<b>Incremental Reserve</b>	<b>WA Reserve Balance</b>
Colstrip 4 Steam	108SP	CAGW	(73,844,947)	(16,843,381)	(90,688,328)
Colstrip 4 GSU	108TP	CAGW	(635,594)	(606,037)	(1,241,631)
Jim Bridger Steam - All Units	108SP	JBG	(617,938,043)	(287,309,793)	(905,247,836)
Jim Bridger GSU	108TP	SG	(3,120,061)	(5,286,872)	(8,406,933)
			<b>Ref 10.1.1</b>		<b>Ref 10.5.1</b>

\*\*This is the system reserve balance that was removed in Adjustment 10.1

**Incremental Depreciation Reserve - Accelerated Depreciation at June 22**

	<b>FERC Account</b>	<b>Factor</b>	<b>Total Company</b>	<b>Colstrip 3</b>	<b>Colstrip 4</b>
Colstrip 4 Steam	108SP	CAGW	(35,857,275)	(19,013,894)	(16,843,381)
					<i>Above</i>

*Colstrip Unit 3 NBV %	53.03%	Ref 10.3.2
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	<b>FERC Account</b>	<b>Factor</b>	<b>Total Company</b>	<b>JB SCR</b>	<b>Non-SCR Balance</b>
Jim Bridger Steam	108SP	JBG	(339,623,753)	(52,313,960)	(287,309,793)
					<i>Above</i>

*JB SCR Share	15.40%	Ref 10.2.2
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**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1**

PAGE 10.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Jim Bridger 3&4 - Capital - Steam	312	PRO	12,581,227	JBG	22.163%	2,788,375	10.6.1
Jim Bridger 3&4 - Capital - General	397	PRO	185,024	JBG	22.163%	41,007	10.6.1
Colstrip 4 Capital - Steam	312	PRO	4,397,231	CAGW	22.163%	974,558	10.6.1
<b>Adjustment to Depreciation Expense:</b>							
JB 3&4 - Depr. Exp. - Steam	403SP	PRO	106,454	JBG	22.163%	23,593	10.6.1
JB 3&4 - Depr. Exp. - General	403GP	PRO	3,628	JBG	22.163%	804	10.6.1
Colstrip 4 - Steam Depr. Expense	403SP	PRO	99,817	CAGW	22.163%	22,122	10.6.1
<b>Adjustment to Depreciation Reserve:</b>							
JB 3&4 - Depr. Res. - Steam	108SP	PRO	(97,900)	JBG	22.163%	(21,698)	10.6.1
JB 3&4 - Depr. Res. - General	108GP	PRO	(5,067)	JBG	22.163%	(1,123)	10.6.1
Colstrip 4 - Depr. Res. - Steam	108SP	PRO	(143,204)	CAGW	22.163%	(31,738)	10.6.1
<b>Adjustment to Tax:</b>							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	106,454	JBG	22.163%	23,593	
Sch M Adj - Jim Bridger Steam	SCHMDT	PRO	905,803	JBG	22.163%	200,753	
DIT Expense - Jim Bridger Steam	41110	PRO	(26,172)	JBG	22.163%	(5,800)	
DIT Expense - Jim Bridger Steam	41010	PRO	222,706	JBG	22.163%	49,358	
ADIT Balance - Jim Bridger Steam	282	PRO	(70,792)	JBG	22.163%	(15,690)	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	3,627	JBG	22.163%	804	
Sch M Adj - Jim Bridger General	SCHMDT	PRO	47,280	JBG	22.163%	10,479	
DIT Expense - Jim Bridger General	41110	PRO	(892)	JBG	22.163%	(198)	
DIT Expense - Jim Bridger General	41010	PRO	11,625	JBG	22.163%	2,576	
ADIT Balance - Jim Bridger General	282	PRO	(22,919)	JBG	22.163%	(5,080)	
Sch M Adj - Colstrip 4 Steam	SCHMAT	PRO	99,817	CAGW	22.163%	22,122	
Sch M Adj - Colstrip 4 Steam	SCHMDT	PRO	364,676	CAGW	22.163%	80,823	
DIT Expense - Colstrip 4 Steam	41110	PRO	(24,542)	CAGW	22.163%	(5,439)	
DIT Expense - Colstrip Steam	41010	PRO	89,661	CAGW	22.163%	19,872	
ADIT Balance - Colstrip Steam	282	PRO	(76,700)	CAGW	22.163%	(16,999)	

**Description of Adjustment:**

This adjustment adds in pro-rated pro forma coal-fired assets' capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2024, as well as the corresponding depreciation expense and depreciation reserves and associated tax impacts.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Electric Plant in Service

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Jim Bridger 3-4	312	12,257,879	12,343,382	12,425,814	12,505,136	12,536,505	12,566,562	12,599,352	12,626,738	12,652,762	12,681,277	12,704,529	12,726,368	12,854,718	12,581,227
Colstrip 4	312	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200
Jim Bridger 3-4	397	168,675	169,266	169,836	170,385	170,911	171,416	171,898	172,358	172,795	173,209	237,261	237,628	237,970	185,024

Depreciation Expense\*

Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec-24
Jim Bridger 3-4	403SP	8,673	8,733	8,790	8,829	8,850	8,872	8,894	8,912	8,932	8,950	8,966	9,054	106,454
Colstrip 4	403SP	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	12,133
Jim Bridger 3-4	403GP	276	277	278	279	280	280	281	282	283	335	388	389	3,628

Depreciation Reserve

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Jim Bridger 3-4	108SP	(45,012)	(53,685)	(62,418)	(71,205)	(80,036)	(88,886)	(97,759)	(106,652)	(115,565)	(124,497)	(133,447)	(142,412)	(151,466)	(97,900)
Colstrip 4	108SP	(100,135)	(106,658)	(113,181)	(119,703)	(126,226)	(132,749)	(139,272)	(145,795)	(154,594)	(165,669)	(176,744)	(187,819)	(199,952)	(143,204)
Jim Bridger 3-4	108GP	(3,364)	(3,640)	(3,917)	(4,195)	(4,474)	(4,753)	(5,034)	(5,315)	(5,597)	(5,880)	(6,215)	(6,603)	(6,992)	(5,067)

	12 ME Pro-Rated AMA		Adjustment	Ref. 10.6
	Jun2022	Dec 2024		
312	-	12,581,227	12,581,227	Ref. 10.6
312	-	4,397,231	4,397,231	Ref. 10.6
397	-	185,024	185,024	Ref. 10.6
403SP	-	106,454	106,454	Ref. 10.6
403SP	-	99,817	99,817	Ref. 10.6
403GP	-	3,628	3,628	Ref. 10.6
108SP	-	(97,900)	(97,900)	Ref. 10.6
108SP	-	(143,204)	(143,204)	Ref. 10.6
108GP	-	(5,067)	(5,067)	Ref. 10.6

\*Depreciation Rate - Bridger 3-4 Steam 0.846%  
\*Depreciation Rate - Colstrip-4 Steam 2.270%  
\*Depreciation Rate - Bridger 3-4 General 1.961%

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Jim Bridger 3-4 - Projects	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 - Dec-22		CY 2023		CY 2024		Jul-22 - Dec-24		Ref.
					Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds			
CCR Jim Bridger FGD Pond 3	312	Sep-23	JBG	Specific	-	39,715,357	1,056,162	40,771,519	10.6.7				
U3 SCR Catalyst Replacement 23	312	Jun-23	JBG	Specific	-	5,302,580	-	5,302,580					
U3 Burners Major 22/23	312	Jun-23	JBG	Specific	-	1,449,201	-	1,449,201					
Purchase 775 Ash Hauler (D) 23	312	Dec-23	JBG	Specific	-	1,405,844	-	1,405,844					
Projects less than \$1 million - Steam	312	Various	JBG	Specific	2,703,097	16,829,525	2,498,750	22,031,372					
Projects less than \$1 million - Steam	312	Various	JBG	Programmatic	1,833,395	3,087,890	3,043,685	7,964,970					
					4,536,492	67,790,396	6,598,598	78,925,486	<b>10.6.4</b>				
Projects less than \$1 million - General	397	Various	JBG	Specific	784,607	-	674,816	1,459,423					
Projects less than \$1 million - General	397	Various	JBG	Programmatic	729	46,567	49,657	96,954					
					785,336	46,567	724,474	1,556,377	<b>10.6.5</b>				
<b>Total Jim Bridger Units 3 and 4 Projects</b>					<b>5,321,829</b>	<b>67,836,963</b>	<b>7,323,071</b>	<b>80,481,863</b>					

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Colstrip 4 Projects	FERC Account	In-Service Date	Factor	Investment Type	July 2022 - Dec 2022		CY 2023		CY 2024		July 2022- Dec 2024		Ref.
					Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds			
Colstrip 3-4: Design/Build Dry Waste	312	Jul-22	CAGW	Specific	4,356,632	-	-	-	-	-	4,356,632		
COLU4 Final Superheat Section Replacement CY24	312	Aug-24	CAGW	Specific	-	-	-	2,492,375	-	2,492,375	2,492,375		
COLU4 Overhaul Capital CY24	312	Dec-24	CAGW	Specific	-	-	-	2,279,743	-	2,279,743	2,279,743		
COLU4 Condenser Tube Replacement CY24	312	Aug-24	CAGW	Specific	-	-	-	1,402,860	-	1,402,860	1,402,860		
Projects less than \$1 million	312	Various	CAGW	Specific	358,080	674,183	-	2,306,563	-	2,306,563	3,338,825		
Projects less than \$1 million	312	Various	CAGW	Programmatic	54,329	142,047	-	505,502	-	505,502	701,878		
<b>Total Colstrip 4 Projects</b>					<b>4,769,041</b>	<b>816,230</b>		<b>8,987,043</b>		<b>14,572,313</b>	<b>10,616,632</b>		



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger 3 & 4 Capital Additions Proration**  
**Steam Plant**

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated
2022	Jul-22	1,232,266	42	186	22.6%	278,254
2022	Aug-22	257,547	41	185	22.2%	57,078
2022	Sep-22	410,126	40	184	21.7%	89,158
2022	Oct-22	267,540	39	183	21.3%	57,017
2022	Nov-22	241,569	38	182	20.9%	50,437
2022	Dec-22	2,127,444	37	181	20.4%	434,892
<b>2022 Total</b>		<b>4,536,492</b>				<b>966,836</b>
2023	Jan-23	250,586	36	180	20.0%	50,117
2023	Feb-23	250,586	35	179	19.6%	48,997
2023	Mar-23	250,586	34	178	19.1%	47,865
2023	Apr-23	250,586	33	177	18.6%	46,719
2023	May-23	250,586	32	176	18.2%	45,561
2023	Jun-23	20,926,234	31	175	17.7%	3,706,933
2023	Jul-23	250,586	30	174	17.2%	43,204
2023	Aug-23	250,586	29	173	16.8%	42,006
2023	Sep-23	38,977,942	28	172	16.3%	6,345,246
2023	Oct-23	515,919	27	171	15.8%	81,461
2023	Nov-23	425,919	26	170	15.3%	65,141
2023	Dec-23	5,190,284	25	169	14.8%	767,793
<b>2023 Total</b>		<b>67,790,396</b>				<b>11,291,043</b>
2024	Jan-24	598,523	24	168	14.3%	85,503
2024	Feb-24	598,523	23	167	13.8%	82,431
2024	Mar-24	598,523	22	166	13.3%	79,322
2024	Apr-24	246,469	21	165	12.7%	31,369
2024	May-24	246,469	20	164	12.2%	30,057
2024	Jun-24	281,310	19	163	11.7%	32,791
2024	Jul-24	246,469	18	162	11.1%	27,385
2024	Aug-24	246,469	17	161	10.6%	26,025
2024	Sep-24	285,146	16	160	10.0%	28,515
2024	Oct-24	246,469	15	159	9.4%	23,252
2024	Nov-24	246,469	14	158	8.9%	21,839
2024	Dec-24	2,757,762	13	157	8.3%	228,350
<b>2024 Total</b>		<b>6,598,598</b>				<b>696,839</b>
<b>Grand Total</b>		<b>78,925,486</b>				<b>12,954,718</b>
		<b>Ref 10.6.2</b>				<b>Ref 10.6.1</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger 3 & 4 Capital Additions Pro-ration**  
**General Plant**

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated
2022	Jul-22	-	42	186	22.6%	-
2022	Aug-22	729	41	185	22.2%	162
2022	Sep-22	-	40	184	21.7%	-
2022	Oct-22	-	39	183	21.3%	-
2022	Nov-22	-	38	182	20.9%	-
2022	Dec-22	784,607	37	181	20.4%	160,389
<b>2022 Total</b>		<b>785,336</b>				<b>160,551</b>
2023	Jan-23	3,881	36	180	20.0%	776
2023	Feb-23	3,881	35	179	19.6%	759
2023	Mar-23	3,881	34	178	19.1%	741
2023	Apr-23	3,881	33	177	18.6%	723
2023	May-23	3,881	32	176	18.2%	706
2023	Jun-23	3,881	31	175	17.7%	687
2023	Jul-23	3,881	30	174	17.2%	669
2023	Aug-23	3,881	29	173	16.8%	651
2023	Sep-23	3,881	28	172	16.3%	632
2023	Oct-23	3,881	27	171	15.8%	613
2023	Nov-23	3,881	26	170	15.3%	594
2023	Dec-23	3,881	25	169	14.8%	574
<b>2023 Total</b>		<b>46,567</b>				<b>8,124</b>
2024	Jan-24	4,138	24	168	14.3%	591
2024	Feb-24	4,138	23	167	13.8%	570
2024	Mar-24	4,138	22	166	13.3%	548
2024	Apr-24	4,138	21	165	12.7%	527
2024	May-24	4,138	20	164	12.2%	505
2024	Jun-24	4,138	19	163	11.7%	482
2024	Jul-24	4,138	18	162	11.1%	460
2024	Aug-24	4,138	17	161	10.6%	437
2024	Sep-24	4,138	16	160	10.0%	414
2024	Oct-24	678,954	15	159	9.4%	64,052
2024	Nov-24	4,138	14	158	8.9%	367
2024	Dec-24	4,138	13	157	8.3%	343
<b>2024 Total</b>		<b>724,474</b>				<b>69,295</b>
<b>Grand Total</b>		<b>1,556,377</b>				<b>237,970</b>
		<b>Ref 10.6.2</b>				<b>Ref 10.6.1</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Colstrip 4 Capital Additions Pro-ration**

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated
2022	Jul-22	4,490,818	42	66	63.6%	2,857,793
2022	Aug-22	186,446	41	65	63.1%	117,604
2022	Sep-22	37,448	40	64	62.5%	23,405
2022	Oct-22	-	39	63	61.9%	-
2022	Nov-22	-	38	62	61.3%	-
2022	Dec-22	54,329	37	61	60.7%	32,954
<b>2022 Total</b>		<b>4,769,041</b>				<b>3,031,756</b>
2023	Jan-23	-	36	60	60.0%	-
2023	Feb-23	-	35	59	59.3%	-
2023	Mar-23	-	34	58	58.6%	-
2023	Apr-23	-	33	57	57.9%	-
2023	May-23	-	32	56	57.1%	-
2023	Jun-23	-	31	55	56.4%	-
2023	Jul-23	-	30	54	55.6%	-
2023	Aug-23	-	29	53	54.7%	-
2023	Sep-23	-	28	52	53.8%	-
2023	Oct-23	-	27	51	52.9%	-
2023	Nov-23	-	26	50	52.0%	-
2023	Dec-23	816,230	25	49	51.0%	416,444
<b>2023 Total</b>		<b>816,230</b>				<b>416,444</b>
2024	Jan-24	-	24	48	50.0%	-
2024	Feb-24	-	23	47	48.9%	-
2024	Mar-24	-	22	46	47.8%	-
2024	Apr-24	-	21	45	46.7%	-
2024	May-24	-	20	44	45.5%	-
2024	Jun-24	-	19	43	44.2%	-
2024	Jul-24	-	18	42	42.9%	-
2024	Aug-24	5,803,865	17	41	41.5%	2,406,481
2024	Sep-24	-	16	40	40.0%	-
2024	Oct-24	-	15	39	38.5%	-
2024	Nov-24	-	14	38	36.8%	-
2024	Dec-24	3,183,177	13	37	35.1%	1,118,414
<b>2024 Total</b>		<b>8,987,043</b>				<b>3,524,894</b>
<b>Grand Total</b>		<b>14,572,313</b>				<b>6,973,094</b>
		<b>Ref 10.6.3</b>				<b>Ref 10.6.1</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3,4 and Colstrip 4 Plant Additions  
Descriptions Of Projects Greater Than \$10 Million**

**STEAM PLANT ADDITIONS:**

**Jim Bridger CCR Jim Bridger FGD Pond 3 (In-Service Date 09/30/2023) (Reference page 10.6.2)**

Development and construction of a mixed-use impoundment for the management of coal combustion residuals (CCR) specifically flue gas desulfurization (FGD) and wastewater effluent. Due to a recent court decision (U.S. Court of Appeals for the District of Columbia) the existing FGD Pond 2 must be closed because it is an unlined impoundment. Under the current CCR rules for the alternative closure, a new FGD Pond must be placed in-service by October 2023 because FGD Pond 2 will no longer be allowed to accept CCR waste. A new CCR compliant mixed use FGD and effluent impoundment will provide Jim Bridger with a CCR-compliant disposal and effluent site for continued, uninterrupted operation.

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Jim Bridger Units 1 & 2	312	PRO	18,465,635	JBG	22.163%	4,092,536	10.7.1
<b>Adjustment to Depreciation Expense:</b>							
Jim Bridger Units 1 & 2	403SP	PRO	165,964	JBG	22.163%	36,782	10.7.1
<b>Adjustment to Depreciation Reserve:</b>							
Jim Bridger Units 1 & 2	108SP	PRO	(64,879)	JBG	22.163%	(14,379)	10.7.1
<b>Adjustment to Tax:</b>							
Schedule M Adj - JB Units 1 & 2	SCHMAT	PRO	165,964	JBG	22.163%	36,782	
Schedule M Adj - JB Units 1 & 2	SCHMDT	PRO	1,037,496	JBG	22.163%	229,940	
DIT Expense - JB Units 1 & 2	41110	PRO	(40,804)	JBG	22.163%	(9,043)	
DIT Expense - JB Units 1 & 2	41010	PRO	255,086	JBG	22.163%	56,535	
ADIT Balance - JB Units 1 & 2	282	PRO	(76,256)	JBG	22.163%	(16,901)	

**Description of Adjustment:**

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant In Service - Monthly In-Service

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	In-Service Thru Dec-24
JIM BRIDGER PLANT	312	536,918	-	-	-	-	-	979,850	-	-	-	-	-	-	1,516,767
JIM BRIDGER UNIT 1	312	JBG	-	-	-	10,207,446	1,128,105	2,402,065	-	-	-	-	-	-	13,816,143
JIM BRIDGER UNIT 2	312	JBG	-	-	9,912,642	660,377	74,690	-	-	-	-	-	-	-	11,256,041
															26,588,952
															Ref 10.7.2

Electric Plant In Service - Cumulative Balance

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Dec-24 AMA
JIM BRIDGER PLANT	JBG	536,918	536,918	536,918	536,918	536,918	536,918	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,067,670
JIM BRIDGER UNIT 1	JBG	78,528	78,528	78,528	78,528	10,285,973	11,414,078	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	9,314,986
JIM BRIDGER UNIT 2	JBG	608,332	608,332	608,332	608,332	10,520,975	11,181,352	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	8,082,980
															18,465,635

Depreciation Expense\*

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Annual
JIM BRIDGER PLANT	403SP	201	402	402	402	402	402	769	1,136	1,136	1,136	1,136	1,136	1,136	9,596
JIM BRIDGER UNIT 1	403SP	59	59	59	59	3,881	8,126	9,448	10,348	10,348	10,348	10,348	10,348	10,348	83,720
JIM BRIDGER UNIT 2	403SP	456	456	456	456	4,168	8,127	8,403	8,430	8,430	8,430	8,430	8,430	8,430	72,647
															165,964

5,098

Cumulative Depreciation Reserve

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Dec-24 AMA
JIM BRIDGER PLANT	108SP	(201)	(603)	(1,005)	(1,407)	(1,810)	(2,212)	(2,981)	(4,117)	(5,253)	(6,389)	(7,525)	(8,661)	(9,797)	(3,913)
JIM BRIDGER UNIT 1	108SP	(735)	(794)	(853)	(912)	(4,793)	(12,919)	(22,366)	(32,716)	(43,064)	(53,412)	(63,760)	(74,108)	(84,456)	(29,356)
JIM BRIDGER UNIT 2	108SP	(5,183)	(5,638)	(6,094)	(6,550)	(10,717)	(18,845)	(27,247)	(35,678)	(44,108)	(52,539)	(60,969)	(69,400)	(77,830)	(31,608)
															(64,879)

\*Depreciation rate 0.699%

	End of Period Jun 2022	12 Months Ending Dec 2024	Adjustment
312	-	18,465,635	18,465,635 Ref. 10.7
403SP	-	165,964	165,964 Ref. 10.7
108SP	-	(64,879)	(64,879) Ref. 10.7

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

<b>Project Description</b>	<b>FERC Account</b>	<b>In-Service Date</b>	<b>Factor</b>	<b>Investment Type</b>	<b>Jul-22 to Dec-22 Plant Adds</b>	<b>CY 2023 Plant Adds</b>	<b>CY 2024 Plant Adds</b>	<b>Jul-22 to Dec-24 In-Service</b>
U1 Conversion to Natural Gas Imp. Phase	312	Apr-24	JBG	Specific	-	-	9,830,109	9,830,109
U2 Conversion to Natural Gas Imp Phase	312	Apr-24	JBG	Specific	-	-	9,535,535	9,535,535
Projects less than \$1 million - Specific	312	Various	JBG	Specific	377,036	846,742	5,999,530	7,223,308
<b>Total</b>							<b>26,588,952</b>	<b>Ref 10.7.1</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Fly Ash Revenues - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Fly Ash Sales Revenue	456	PRO	(4,606,005)	JBG	22.163%	(1,020,828)	Below

**Adjustment Detail:**

Fly Ash Sales Revenues 12 ME June 2022	14,762,504
Fly Ash Sales Revenues 12 ME December 2024	10,156,500
	<u>(4,606,005)</u>

**Description of Adjustment:**

This pro forma adjustment updates fly ash sales revenues from the Test Period levels to calendar year 2024 expected levels.



## Tab 11 - Allocation Factors

PacifiCorp  
Washington 2023 General Rate Case  
Historical Factors

PacifiCorp  
Washington 2023 General Rate Case

Washington Inter-Jurisdictional Allocation Methodology		FACTOR	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
DESCRIPTION												
Situs		S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation		SG	1.5306%	26.5975%	7.9788%	44.2193%	5.7351%	13.9004%	0.0384%	0.0000%	0.0000%	11.7
System Generation (Pacific Costs on SG)		SG-P	1.5306%	26.5975%	7.9788%	44.2193%	5.7351%	13.9004%	0.0384%	0.0000%	0.0000%	11.7
System Generation (Utah Costs on SG)		SG-U	1.5306%	26.5975%	7.9788%	44.2193%	5.7351%	13.9004%	0.0384%	0.0000%	0.0000%	11.7
System Capacity		SC	1.5595%	27.2565%	8.0996%	44.1030%	5.5911%	13.3516%	0.0387%	0.0000%	0.0000%	11.7
System Energy		SE	1.4414%	24.6204%	7.6164%	44.5683%	6.1670%	15.5466%	0.0373%	0.0000%	0.0000%	11.9
Control Area Energy - West		CAEW	4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.9
Control Area Energy - East		CAEE	0.0000%	0.0000%	0.0000%	67.2028%	9.2989%	23.4421%	0.0562%	0.0000%	0.0000%	11.9
System Overhead		SO	2.0683%	25.4628%	7.0846%	45.9148%	5.9252%	13.5160%	0.0283%	0.0000%	0.0000%	11.11
Gross Plant-System		GPS	2.0683%	25.4628%	7.0846%	45.9148%	5.9252%	13.5160%	0.0283%	0.0000%	0.0000%	11.11
System Net Plant		SNP	1.8615%	24.7589%	6.8841%	47.0532%	5.9140%	13.4917%	0.0296%	0.0069%	0.0000%	11.11
Division Net Plant Distribution		SNPD	3.1996%	27.2584%	6.2640%	48.1714%	5.0323%	10.0743%	0.0000%	0.0000%	0.0000%	11.11
Control Area Generation - West		CAGW	4.1921%	73.6449%	22.1630%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.10
Control Area Generation - East		CAGE	0.0000%	0.0000%	0.0000%	69.8393%	9.1406%	20.9617%	0.0584%	0.0000%	0.0000%	11.10
Jim Bridger Generation		JBG	4.1921%	73.6449%	22.1630%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.12
Jim Bridger Energy		JBE	4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.12
Wheeling Revenue - Generation		WRG	1.5142%	26.6006%	8.0053%	44.6133%	5.8390%	13.3903%	0.0373%	0.0000%	0.0000%	11.12
Wheeling Revenue - Energy		WRE	1.5487%	26.4035%	8.1680%	42.9291%	5.9402%	14.9748%	0.0359%	0.0000%	0.0000%	11.12
Customer - System		CN	2.2936%	30.6829%	6.7430%	48.8774%	4.2421%	7.1610%	0.0000%	0.0000%	0.0000%	11.12
CIAC		CIAC	3.1996%	27.2584%	6.2640%	48.1714%	5.0323%	10.0743%	0.0000%	0.0000%	0.0000%	11.12
Bad Debt Expense		BADDEBT	3.4470%	39.5210%	13.6272%	33.5908%	1.8310%	7.9830%	0.0000%	0.0000%	0.0000%	11.13
Accumulated Investment Tax Credit 1984		ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985		ITC85	5.2000%	67.6900%	13.3600%	0.0000%	0.0000%	11.6700%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986		ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988		ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989		ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	17.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1990		ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	20.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric		OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility		NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plant		SNPT	1.5312%	26.6072%	7.9817%	44.2101%	5.7339%	13.8975%	0.0384%	0.0000%	0.0000%	11.12
Trojan Plant Allocator		TROJP	4.2066%	73.5620%	22.2314%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.13
Trojan Decommissioning Allocator		TROJD	4.2092%	73.5474%	22.2435%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.13
DIT Expense		DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7888%	0.3229%	0.0000%	5.6810%	11.14
DIT Balance		DITBAL	2.1946%	24.6428%	6.7891%	44.6907%	5.8637%	14.5795%	0.2140%	0.0000%	1.0257%	11.15
Tax Depreciation		TAXDEPR	1.8162%	27.0820%	6.0211%	44.7491%	5.5049%	13.0933%	0.0306%	0.0000%	1.7027%	11.15
SCHMAT Depreciation Expense		SCHMDEXP	1.9348%	23.9063%	6.9461%	47.5462%	6.1340%	14.1938%	0.0320%	-0.6933%	0.0000%	11.15

PacifiCorp  
Washington 2023 General Rate Case  
CP ALLOCATION FACTOR

75.00% Demand Percentage  
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-22	153.6	2,620.1	670.7	-	1,012.3	3,372.5	466.1	138.5	3.1	8,436.90
Feb-22	156.9	2,557.1	707.6	-	1,072.7	3,425.0	385.1	139.2	3.2	8,446.91
Mar-22	136.3	2,444.6	717.7	-	1,033.4	3,176.9	440.2	137.3	3.2	8,089.65
Apr-22	111.2	2,097.0	561.2	-	944.1	3,230.1	397.0	131.7	3.5	7,475.81
May-22	118.5	1,863.0	592.7	-	928.2	3,787.4	620.5	121.7	2.1	8,094.07
Jun-22	128.7	2,271.0	782.3	-	1,006.3	4,492.7	667.0	131.1	4.1	9,483.04
Jul-21	144.6	2,461.9	793.5	-	1,058.3	4,897.9	577.5	133.9	4.2	10,071.93
Aug-21	141.1	2,451.3	714.7	-	1,108.7	4,869.9	542.4	132.8	4.1	9,964.95
Sep-21	112.1	2,183.9	736.9	-	995.0	4,367.5	464.3	137.3	3.9	9,000.89
Oct-21	125.9	2,185.9	626.2	-	926.3	3,126.7	362.3	138.5	2.4	7,494.07
Nov-21	134.3	2,385.0	687.8	-	1,012.1	3,168.1	374.9	139.0	2.7	7,904.05
Dec-21	146.3	2,609.9	767.8	-	1,064.9	3,602.5	473.1	136.6	3.5	8,804.60
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,609.5	28,130.6	8,359.3	-	12,162.3	45,517.3	5,770.4	1,617.5	40.0	103,206.86
System Capacity Factor	1.5595%	27.2565%	8.0996%	0.0000%	11.7844%	44.1030%	5.5911%	1.5673%	0.0387%	100.0000%

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**ENERGY ALLOCATION NOTE**

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-22	81,289	1,443,573	449,404	-	729,220	2,289,268	304,067	100,329	2,057	5,399,207
Feb-22	69,061	1,241,877	374,413	-	673,846	2,005,989	247,581	89,690	1,752	4,704,209
Mar-22	71,134	1,268,561	368,368	-	704,062	2,091,946	273,391	95,515	2,015	4,874,991
Apr-22	66,384	1,153,645	325,044	-	644,079	1,968,909	262,730	91,533	1,916	4,514,240
May-22	73,354	1,130,596	329,769	-	655,832	2,047,021	355,558	89,231	1,580	4,682,941
Jun-22	68,732	1,090,237	341,779	-	650,438	2,268,107	418,194	79,758	1,980	4,919,224
Jul-21	85,544	1,279,024	414,512	-	728,174	2,801,700	431,657	93,367	2,217	5,836,193
Aug-21	79,562	1,244,987	403,199	-	706,710	2,647,765	360,541	89,825	2,016	5,534,606
Sep-21	62,549	1,080,973	356,666	-	651,130	2,220,706	259,642	85,747	1,646	4,719,059
Oct-21	60,251	1,139,631	354,371	-	681,576	2,050,429	223,739	93,815	1,527	4,605,340
Nov-21	68,327	1,256,861	398,805	-	672,442	2,060,547	259,723	92,195	1,563	4,810,461
Dec-21	80,755	1,450,478	456,032	-	732,832	2,303,502	305,428	101,797	2,104	5,432,928
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	866,940	14,780,443	4,572,362	-	8,230,340	26,755,892	3,702,250	1,102,799	22,373	60,033,399
System Energy Factor	1.4441%	24.6204%	7.6164%	0.0000%	13.7096%	44.5683%	6.1670%	1.8370%	0.0373%	100.0000%
System Generation (75% SC, 25% SE)	1.5306%	26.5975%	7.9788%	0.0000%	12.2657%	44.2193%	5.7351%	1.6347%	0.0384%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.6722%	67.2028%	9.2989%	2.7699%	0.0562%	100.0000%

PacifiCorp  
Washington 2023 General Rate Case  
COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage  
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-JPL	FERC	ECA
Total	1,610	28,566	8,517	38,693	12,230	48,546	6,239	1,592	41	68,648
<b>Total Coin. Peak</b>	1,610	28,566	8,517	38,693	12,230	48,546	6,239	1,592	41	68,648
West. Contr'l CP Factor	4.1602%	73.8269%	22.0129%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contr'l CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	17.8160%	70.7181%	9.0878%	2.3189%	0.0592%	100.0000%
Control Area Generation Factors										
<b>Control Area Generation - West</b>										
<b>CAGW</b>	4.1921%	73.6449%	22.1630%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Control Area Generation - East</b>										
<b>CAGE</b>	0.0000%	0.0000%	0.0000%	0.0000%	18.5301%	69.8393%	9.1406%	2.4316%	0.0584%	100.0000%

PacifiCorp  
Washington 2023 General Rate Case  
JAM INPUT TEMPLATE  
COINCIDENT PEAKS

METERED LOADS (CP)													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	147	2,549	720	1,004	3,420	477	138	3	3,416	8,455	
Feb-22	24	8	162	2,652	757	1,093	3,541	399	141	3	3,538	8,745	
Mar-22	10	8	133	2,409	734	1,077	3,315	440	142	3	3,311	8,249	
Apr-22	13	9	118	2,231	624	967	3,332	413	134	3	3,329	7,819	
May-22	26	17	117	1,723	519	913	4,109	631	121	2	4,107	8,135	
Jun-22	27	18	130	2,442	779	1,005	4,984	745	131	4	4,980	10,216	
Jul-21	6	17	145	2,543	839	1,080	5,353	767	135	4	5,349	10,861	
Aug-21	12	17	142	2,694	765	1,100	5,160	553	133	4	5,156	10,546	
Sep-21	8	17	112	2,229	727	1,011	4,731	482	138	4	4,727	9,430	
Oct-21	12	8	120	2,105	610	914	3,095	358	137	2	3,093	7,339	
Nov-21	24	9	129	2,251	638	979	3,160	362	136	3	3,157	7,655	
Dec-21	27	18	139	2,555	783	1,048	3,620	457	135	4	3,616	8,736	
			1,593	28,384	8,494	12,191	47,820	6,084	1,619	40	47,780	106,185	

- (less)  
Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	-	-	-	-	(107)	-	-	-	(107)	(107)	
Feb-22	24	8	-	-	-	-	(54)	-	-	-	(54)	(54)	
Mar-22	10	8	-	-	-	-	(50)	-	-	-	(50)	(50)	
Apr-22	13	9	-	-	-	-	(60)	-	-	-	(60)	(60)	
May-22	26	17	-	-	-	-	(147)	(118)	-	-	(147)	(265)	
Jun-22	27	18	-	-	-	-	(238)	(84)	-	-	(238)	(322)	
Jul-21	6	17	-	-	-	-	(362)	(142)	-	-	(362)	(504)	
Aug-21	12	17	-	-	-	-	(311)	(61)	-	-	(311)	(372)	
Sep-21	8	17	-	-	-	-	(317)	-	-	-	(317)	(317)	
Oct-21	12	8	-	-	-	-	(15)	-	-	-	(15)	(15)	
Nov-21	24	9	-	-	-	-	(44)	-	-	-	(44)	(44)	
Dec-21	27	18	-	-	-	-	(59)	-	-	-	(59)	(59)	
			-	-	-	-	(1,764)	(405)	-	-	(1,764)	(2,169)	

= equals

COINCIDENT PEAK SERVED FROM COMPANY RESOURCES													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	147	2,549	720	1,004	3,313	477	138	3	3,310	8,349	
Feb-22	24	8	162	2,652	757	1,093	3,488	399	141	3	3,485	8,691	
Mar-22	10	8	133	2,409	734	1,077	3,265	440	142	3	3,262	8,199	
Apr-22	13	9	118	2,231	624	967	3,272	413	134	3	3,268	7,759	
May-22	26	17	117	1,723	519	913	3,962	513	121	2	3,960	7,869	
Jun-22	27	18	130	2,442	779	1,005	4,746	660	131	4	4,742	9,893	
Jul-21	6	17	145	2,543	839	1,080	4,991	625	135	4	4,986	10,357	
Aug-21	12	17	142	2,694	765	1,100	4,848	492	133	4	4,844	10,174	
Sep-21	8	17	112	2,229	727	1,011	4,414	482	138	4	4,410	9,113	
Oct-21	12	8	120	2,105	610	914	3,080	358	137	2	3,078	7,324	
Nov-21	24	9	129	2,251	638	979	3,116	362	136	3	3,113	7,611	
Dec-21	27	18	139	2,555	783	1,048	3,561	457	135	4	3,557	8,677	
			1,593	28,384	8,494	12,191	46,056	5,679	1,619	40	46,016	104,016	

+ plus  
Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	-	-	-	-	-	-	-	-	-	-	
Feb-22	24	8	-	-	-	-	-	-	-	-	-	-	
Mar-22	10	8	-	-	-	-	-	-	-	-	-	-	
Apr-22	13	9	-	-	-	-	-	-	-	-	-	-	
May-22	26	17	-	-	-	-	-	-	-	-	-	-	
Jun-22	27	18	-	-	-	-	-	-	-	-	-	-	
Jul-21	6	17	-	-	-	-	-	-	-	-	-	-	
Aug-21	12	17	-	-	-	-	48	27	-	-	48	75	
Sep-21	8	17	-	-	-	-	-	-	-	-	-	-	
Oct-21	12	8	-	-	-	-	-	-	-	-	-	-	
Nov-21	24	9	-	-	-	-	-	-	-	-	-	-	
Dec-21	27	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	48	27	-	-	48	75	

PacifiCorp  
Washington 2023 General Rate Case  
JAM INPUT TEMPLATE  
COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment									
			Non-FERC					FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-22	27	8	147	2,549	720	1,004	3,313	477	138	3	3,310	8,349
Feb-22	24	8	162	2,652	757	1,093	3,488	399	141	3	3,485	8,691
Mar-22	10	8	133	2,409	734	1,077	3,265	440	142	3	3,262	8,199
Apr-22	13	9	118	2,231	624	967	3,272	413	134	3	3,268	7,759
May-22	26	17	117	1,723	519	913	3,962	513	121	2	3,960	7,869
Jun-22	27	18	130	2,442	779	1,005	4,746	660	131	4	4,742	9,893
Jul-21	6	17	145	2,543	839	1,080	4,991	625	135	4	4,986	10,357
Aug-21	12	17	142	2,694	765	1,100	4,896	519	133	4	4,892	10,249
Sep-21	8	17	112	2,229	727	1,011	4,414	482	138	4	4,410	9,113
Oct-21	12	8	120	2,105	610	914	3,080	358	137	2	3,078	7,324
Nov-21	24	9	129	2,251	638	979	3,116	362	136	3	3,113	7,611
Dec-21	27	18	139	2,555	783	1,048	3,561	457	135	4	3,557	8,677
			1,593	28,384	8,494	12,191	46,103	5,706	1,619	40	46,064	104,090

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment									
			Non-FERC					FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-22	27	8	7	71	(49)	8	63	(11)	1	-	63	88
Feb-22	24	8	(5)	(94)	(49)	(21)	(59)	(14)	(2)	-	(59)	(245)
Mar-22	10	8	4	36	(16)	(43)	(85)	(0)	(4)	-	(85)	(109)
Apr-22	13	9	(7)	(134)	(63)	(23)	(38)	(15)	(2)	-	(38)	(283)
May-22	26	17	1	140	74	15	(173)	107	0	-	(173)	165
Jun-22	27	18	(1)	(171)	3	2	(249)	7	0	-	(249)	(410)
Jul-21	6	17	(0)	(81)	(45)	(21)	(88)	(48)	(1)	-	(88)	(285)
Aug-21	12	17	(1)	(243)	(50)	9	(22)	23	0	-	(22)	(284)
Sep-21	8	17	0	(45)	10	(16)	(43)	(18)	(0)	-	(43)	(112)
Oct-21	12	8	6	81	16	13	49	4	1	-	49	170
Nov-21	24	9	5	134	50	33	55	13	3	-	55	294
Dec-21	27	18	7	55	(15)	17	45	17	2	-	45	128
			17	(253)	(135)	(28)	(546)	64	(2)	-	(546)	(884)

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC					FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-22	27	8	154	2,620	671	1,012	3,376	466	138	3	3,373	8,437
Feb-22	24	8	157	2,557	708	1,073	3,428	385	139	3	3,425	8,447
Mar-22	10	8	136	2,445	718	1,033	3,180	440	137	3	3,177	8,090
Apr-22	13	9	111	2,097	561	944	3,234	397	132	3	3,230	7,476
May-22	26	17	118	1,863	593	928	3,790	620	122	2	3,787	8,034
Jun-22	27	18	129	2,271	782	1,006	4,497	667	131	4	4,493	9,483
Jul-21	6	17	145	2,462	794	1,058	4,902	578	134	4	4,898	10,072
Aug-21	12	17	141	2,451	715	1,109	4,874	542	133	4	4,870	9,965
Sep-21	8	17	112	2,184	737	995	4,371	464	137	4	4,367	9,001
Oct-21	12	8	126	2,186	626	926	3,129	362	138	2	3,127	7,494
Nov-21	24	9	134	2,385	688	1,012	3,171	375	139	3	3,168	7,904
Dec-21	27	18	146	2,610	768	1,065	3,606	473	137	4	3,603	8,805
			1,609	28,131	8,359	12,162	45,557	5,770	1,618	40	45,517	103,207

SC Factor	1.5595%	27.2565%	8.0996%	11.7844%		5.5911%	1.5673%	0.0387%	44.1030%	100.0000%
SG Factor	1.5306%	26.5975%	7.9788%	12.2657%		5.7351%	1.6347%	0.0384%	44.2193%	100.0000%



PacifiCorp  
Washington 2023 General Rate Case  
JAM INPUT TEMPLATE  
ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2022	1	79,162	1,419,395	478,256	727,441	2,293,870	309,600	100,150	2,057	2,291,813	5,407,874
2022	2	70,156	1,242,625	381,093	678,752	2,033,994	255,102	90,182	1,752	2,032,242	4,751,904
2022	3	69,435	1,232,254	356,953	708,468	2,119,505	273,360	95,938	2,015	2,117,491	4,855,913
2022	4	68,592	1,187,518	345,088	649,721	1,983,143	267,595	92,119	1,916	1,981,227	4,593,777
2022	5	74,004	1,127,064	323,840	654,500	2,055,370	342,454	89,248	1,580	2,053,790	4,666,479
2022	6	68,672	1,098,235	333,478	650,138	2,370,975	415,263	79,743	1,980	2,368,995	5,016,503
2021	7	86,201	1,352,288	448,936	734,133	2,962,469	460,826	93,543	2,217	2,960,252	6,138,395
2021	8	79,709	1,284,345	407,521	702,110	2,612,772	348,249	89,685	2,016	2,610,756	5,524,392
2021	9	62,535	1,091,566	352,665	654,784	2,287,735	266,101	85,838	1,646	2,286,089	4,801,224
2021	10	60,107	1,129,163	349,469	678,922	2,062,682	220,391	93,572	1,527	2,061,155	4,594,305
2021	11	65,584	1,193,160	376,162	661,480	2,044,750	254,078	91,088	1,563	2,043,188	4,686,302
2021	12	80,355	1,429,840	442,790	721,772	2,285,578	296,333	100,681	2,104	2,283,474	5,357,349
		864,511	14,787,453	4,596,250	8,222,221	27,112,845	3,709,351	1,101,788	22,373	27,090,472	60,394,419

(less)  
Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2022	1	-	-	-	-	(15,877)	-	-	-	(15,877)	(15,877)
2022	2	-	-	-	-	(12,101)	-	-	-	(12,101)	(12,101)
2022	3	-	-	-	-	(15,405)	-	-	-	(15,405)	(15,405)
2022	4	-	-	-	-	(17,800)	-	-	-	(17,800)	(17,800)
2022	5	-	-	-	-	(18,966)	-	-	-	(18,966)	(18,966)
2022	6	-	-	-	-	(23,301)	-	-	-	(23,301)	(23,301)
2021	7	-	-	-	-	(13,781)	-	-	-	(13,781)	(13,781)
2021	8	-	-	-	-	(13,890)	-	-	-	(13,890)	(13,890)
2021	9	-	-	-	-	(15,012)	-	-	-	(15,012)	(15,012)
2021	10	-	-	-	-	(11,681)	-	-	-	(11,681)	(11,681)
2021	11	-	-	-	-	(11,418)	-	-	-	(11,418)	(11,418)
2021	12	-	-	-	-	(14,770)	-	-	-	(14,770)	(14,770)
		-	-	-	-	(184,003)	-	-	-	(184,003)	(184,003)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2022	1	79,162	1,419,395	478,256	727,441	2,277,993	309,600	100,150	2,057	2,275,936	5,391,997
2022	2	70,156	1,242,625	381,093	678,752	2,021,893	255,102	90,182	1,752	2,020,141	4,739,803
2022	3	69,435	1,232,254	356,953	708,468	2,104,100	273,360	95,938	2,015	2,102,086	4,840,508
2022	4	68,592	1,187,518	345,088	649,721	1,965,343	267,595	92,119	1,916	1,963,427	4,575,977
2022	5	74,004	1,127,064	323,840	654,500	2,036,404	342,454	89,248	1,580	2,034,824	4,647,513
2022	6	68,672	1,098,235	333,478	650,138	2,347,675	415,263	79,743	1,980	2,345,694	4,993,203
2021	7	86,201	1,352,288	448,936	734,133	2,948,688	460,826	93,543	2,217	2,946,471	6,124,614
2021	8	79,709	1,284,345	407,521	702,110	2,598,882	348,249	89,685	2,016	2,596,866	5,510,502
2021	9	62,535	1,091,566	352,665	654,784	2,272,723	266,101	85,838	1,646	2,271,077	4,786,212
2021	10	60,107	1,129,163	349,469	678,922	2,051,001	220,391	93,572	1,527	2,049,474	4,582,625
2021	11	65,584	1,193,160	376,162	661,480	2,033,333	254,078	91,088	1,563	2,031,770	4,674,885
2021	12	80,355	1,429,840	442,790	721,772	2,270,808	296,333	100,681	2,104	2,268,704	5,342,579
		864,511	14,787,453	4,596,250	8,222,221	26,928,842	3,709,351	1,101,788	22,373	26,906,469	60,210,417

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2022	1	-	-	-	-	15	14	-	-	15	28
2022	2	-	-	-	-	87	27	-	-	87	114
2022	3	-	-	-	-	68	54	-	-	68	122
2022	4	-	-	-	-	107	71	-	-	107	178
2022	5	-	-	-	-	29	44	-	-	29	73
2022	6	-	-	-	-	38	66	-	-	38	104
2021	7	-	-	-	-	191	3,159	-	-	191	3,351
2021	8	-	-	-	-	559	1,083	-	-	559	1,642
2021	9	-	-	-	-	270	583	-	-	270	853
2021	10	-	-	-	-	117	55	-	-	117	172
2021	11	-	-	-	-	117	86	-	-	117	203
2021	12	-	-	-	-	125	1,338	-	-	125	1,462
		-	-	-	-	1,723	6,580	-	-	1,723	8,303

PacifiCorp  
Washington 2023 General Rate Case  
JAM INPUT TEMPLATE  
ENERGY

		= equals									
		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2022	1	79,162	1,419,395	478,256	727,441	2,278,008	309,614	100,150	2,057	2,275,951	5,392,026
2022	2	70,156	1,242,625	381,093	678,752	2,021,980	255,129	90,182	1,752	2,020,227	4,739,917
2022	3	69,435	1,232,254	356,953	708,468	2,104,168	273,414	95,938	2,015	2,102,154	4,840,630
2022	4	68,592	1,187,518	345,088	649,721	1,965,450	267,666	92,119	1,916	1,963,534	4,576,154
2022	5	74,004	1,127,064	323,840	654,500	2,036,433	342,498	89,248	1,580	2,034,853	4,647,586
2022	6	68,672	1,098,235	333,478	650,138	2,347,713	415,328	79,743	1,980	2,345,732	4,993,307
2021	7	86,201	1,352,288	448,936	734,133	2,948,879	463,985	93,543	2,217	2,946,663	6,127,965
2021	8	79,709	1,284,345	407,521	702,110	2,599,441	349,332	89,685	2,016	2,597,425	5,512,144
2021	9	62,535	1,091,566	352,665	654,784	2,272,993	266,683	85,838	1,646	2,271,347	4,787,065
2021	10	60,107	1,129,163	349,469	678,922	2,051,118	220,446	93,572	1,527	2,049,591	4,582,797
2021	11	65,584	1,193,160	376,162	661,480	2,033,449	254,165	91,088	1,563	2,031,887	4,675,088
2021	12	80,355	1,429,840	442,790	721,772	2,270,933	297,671	100,681	2,104	2,268,829	5,344,041
		864,511	14,787,453	4,596,250	8,222,221	26,930,565	3,715,932	1,101,788	22,373	26,908,192	60,218,720
		+ plus									
		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2022	1	2,127	24,179	(28,852)	1,779	13,317	(5,547)	178	-	13,317	7,181
2022	2	(1,095)	(748)	(6,680)	(4,905)	(14,238)	(7,548)	(492)	-	(14,238)	(35,707)
2022	3	1,699	36,307	11,415	(4,406)	(10,207)	(23)	(423)	-	(10,207)	34,361
2022	4	(2,208)	(33,873)	(20,044)	(5,642)	5,375	(4,936)	(586)	-	5,375	(61,915)
2022	5	(650)	3,532	5,930	1,332	12,168	13,060	(17)	-	12,168	35,355
2022	6	60	(7,998)	8,301	300	(77,625)	2,866	15	-	(77,625)	(74,082)
2021	7	(657)	(73,264)	(34,424)	(5,960)	(144,963)	(32,328)	(176)	-	(144,963)	(291,771)
2021	8	(147)	(39,357)	(4,322)	4,600	50,340	11,209	139	-	50,340	22,462
2021	9	14	(10,593)	4,001	(3,654)	(50,641)	(7,042)	(92)	-	(50,641)	(68,006)
2021	10	145	10,468	4,902	2,654	838	3,292	243	-	838	22,543
2021	11	2,743	63,701	22,643	10,962	28,660	5,558	1,107	-	28,660	135,374
2021	12	400	20,638	13,242	11,060	34,674	7,757	1,115	-	34,674	88,887
		2,429	(7,010)	(23,888)	8,119	(152,301)	(13,681)	1,012	-	(152,301)	(185,321)
		= equals									
		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2022	1	81,289	1,443,573	449,404	729,220	2,291,325	304,067	100,329	2,057	2,289,268	5,399,207
2022	2	69,061	1,241,877	374,413	673,846	2,007,741	247,581	89,690	1,752	2,005,989	4,704,209
2022	3	71,134	1,268,561	368,368	704,062	2,093,961	273,391	95,515	2,015	2,091,946	4,874,991
2022	4	66,384	1,153,645	325,044	644,079	1,970,825	262,730	91,533	1,916	1,968,909	4,514,240
2022	5	73,354	1,130,596	329,769	655,832	2,048,601	355,558	89,231	1,580	2,047,021	4,682,941
2022	6	68,732	1,090,237	341,779	650,438	2,270,088	418,194	79,758	1,980	2,268,107	4,919,224
2021	7	85,544	1,279,024	414,512	728,174	2,803,917	431,657	93,367	2,217	2,801,700	5,836,193
2021	8	79,562	1,244,987	403,199	706,710	2,649,781	360,541	89,825	2,016	2,647,765	5,534,606
2021	9	62,549	1,080,973	356,666	651,130	2,222,352	259,642	85,747	1,646	2,220,706	4,719,059
2021	10	60,251	1,139,631	354,371	681,576	2,051,957	223,739	93,815	1,527	2,050,429	4,605,340
2021	11	68,327	1,256,861	398,805	672,442	2,062,110	259,723	92,195	1,563	2,060,547	4,810,461
2021	12	80,755	1,450,478	456,032	732,832	2,305,607	305,428	101,797	2,104	2,303,502	5,432,928
		866,940	14,780,443	4,572,362	8,230,340	26,778,264	3,702,250	1,102,799	22,373	26,755,892	60,033,399
SE Factor		1.4441%	24.6204%	7.6164%	13.7096%		6.1670%	1.8370%	0.0373%	44.5683%	100.0000%
CAEW Factor		4.2876%	73.0991%	22.6134%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor		0.0000%	0.0000%	0.0000%	20.6722%		9.2989%	2.7699%	0.0562%	67.2028%	100.0000%

PacifiCorp  
Washington 2023 General Rate Case  
JAM INPUT TEMPLATE  
WEST CONTROL AREA COINCIDENT PEAKS

METERED LOADS (CP)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	Total UT	ID	W. WY	UT			
Jan-22	26	8	145	2,509	727	1,054	3,643	464	141	3	3,639	8,682	
Feb-22	25	8	155	2,685	823	1,045	3,622	452	143	3	3,619	8,925	
Mar-22	10	8	133	2,409	734	1,090	3,418	422	135	3	3,415	8,340	
Apr-22	6	8	127	2,230	610	967	3,332	413	134	3	3,329	7,813	
May-22	25	18	118	1,788	514	913	4,109	631	121	2	4,107	8,196	
Jun-22	27	18	130	2,442	779	1,005	4,984	745	131	4	4,980	10,216	
Jul-21	29	17	134	2,593	830	1,121	5,581	755	136	4	5,576	11,150	
Aug-21	11	18	141	2,719	839	1,059	5,214	597	130	4	5,210	10,700	
Sep-21	8	18	113	2,243	729	1,036	4,902	491	120	4	4,898	9,633	
Oct-21	12	8	120	2,105	610	956	3,483	314	127	2	3,481	7,716	
Nov-21	17	8	131	2,276	679	981	3,385	429	133	3	3,383	8,014	
Dec-21	27	18	139	2,555	783	1,023	3,681	462	144	3	3,677	8,786	
			1,586	28,555	8,656	12,250	49,355	6,174	1,595	41	49,314	108,172	

- (less)  
**Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)**

Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-22	26	8	-	-	-	-	-	-	-	-	-	-	
Feb-22	25	8	-	-	-	-	-	-	-	-	-	-	
Mar-22	10	8	-	-	-	-	-	-	-	-	-	-	
Apr-22	6	8	-	-	-	-	-	-	-	-	-	-	
May-22	25	18	-	-	-	-	-	-	-	-	-	-	
Jun-22	27	18	-	-	-	-	-	-	-	-	-	-	
Jul-21	29	17	-	-	-	-	-	-	-	-	-	-	
Aug-21	11	18	-	-	-	-	-	-	-	-	-	-	
Sep-21	8	18	-	-	-	-	-	-	-	-	-	-	
Oct-21	12	8	-	-	-	-	-	-	-	-	-	-	
Nov-21	17	8	-	-	-	-	-	-	-	-	-	-	
Dec-21	27	18	-	-	-	-	-	-	-	-	-	-	

= equals

COINCIDENT PEAK SERVED FROM COMPANY RESOURCES													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-22	26	8	145	2,509	727	1,054	3,643	464	141	3	3,639	8,682	
Feb-22	25	8	155	2,685	823	1,045	3,622	452	143	3	3,619	8,925	
Mar-22	10	8	133	2,409	734	1,090	3,418	422	135	3	3,415	8,340	
Apr-22	6	8	127	2,230	610	967	3,332	413	134	3	3,329	7,813	
May-22	25	18	118	1,788	514	913	4,109	631	121	2	4,107	8,196	
Jun-22	27	18	130	2,442	779	1,005	4,984	745	131	4	4,980	10,216	
Jul-21	29	17	134	2,593	830	1,121	5,581	755	136	4	5,576	11,150	
Aug-21	11	18	141	2,719	839	1,059	5,214	597	130	4	5,210	10,700	
Sep-21	8	18	113	2,243	729	1,036	4,902	491	120	4	4,898	9,633	
Oct-21	12	8	120	2,105	610	956	3,483	314	127	2	3,481	7,716	
Nov-21	17	8	131	2,276	679	981	3,385	429	133	3	3,383	8,014	
Dec-21	27	18	139	2,555	783	1,023	3,681	462	144	3	3,677	8,786	
			1,586	28,555	8,656	12,250	49,355	6,174	1,595	41	49,314	108,172	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-22	26	8	-	-	-	-	-	-	-	-	-	-	
Feb-22	25	8	-	-	-	-	-	-	-	-	-	-	
Mar-22	10	8	-	-	-	-	-	-	-	-	-	-	
Apr-22	6	8	-	-	-	-	-	-	-	-	-	-	
May-22	25	18	-	-	-	-	-	-	-	-	-	-	
Jun-22	27	18	-	-	-	-	-	-	-	-	-	-	
Jul-21	29	17	-	-	-	-	-	-	-	-	-	-	
Aug-21	11	18	-	-	-	-	-	-	-	-	-	-	
Sep-21	8	18	-	-	-	-	-	-	-	-	-	-	
Oct-21	12	8	-	-	-	-	-	-	-	-	-	-	
Nov-21	17	8	-	-	-	-	-	-	-	-	-	-	
Dec-21	27	18	-	-	-	-	-	-	-	-	-	-	

PacifiCorp  
Washington 2023 General Rate Case  
JAM INPUT TEMPLATE  
WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-22	26	8	145	2,509	727	1,054	3,643	464	141	3	3,639	8,682	
Feb-22	25	8	155	2,685	823	1,045	3,622	452	143	3	3,619	8,925	
Mar-22	10	8	133	2,409	734	1,090	3,418	422	135	3	3,415	8,340	
Apr-22	6	8	127	2,230	610	967	3,332	413	134	3	3,329	7,813	
May-22	25	18	118	1,788	514	913	4,109	631	121	2	4,107	8,196	
Jun-22	27	18	130	2,442	779	1,005	4,984	745	131	4	4,980	10,216	
Jul-21	29	17	134	2,593	830	1,121	5,581	755	136	4	5,576	11,150	
Aug-21	11	18	141	2,719	839	1,059	5,214	597	130	4	5,210	10,700	
Sep-21	8	18	113	2,243	729	1,036	4,902	491	120	4	4,898	9,633	
Oct-21	12	8	120	2,105	610	956	3,483	314	127	2	3,481	7,716	
Nov-21	17	8	131	2,276	679	981	3,385	429	133	3	3,383	8,014	
Dec-21	27	18	139	2,555	783	1,023	3,681	462	144	3	3,677	8,786	
			1,586	28,555	8,656	12,250	49,355	6,174	1,595	41	49,314	108,172	
			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-22	26	8	6	129	(46)	4	8	(10)	0	-	8	91	
Feb-22	25	8	(2)	(84)	(53)	(27)	(8)	(16)	(3)	-	(8)	(193)	
Mar-22	10	8	4	36	(16)	(31)	(74)	(0)	(3)	-	(74)	(85)	
Apr-22	6	8	(2)	(32)	(44)	(23)	(38)	(15)	(2)	-	(38)	(159)	
May-22	25	18	1	145	63	15	(173)	107	0	-	(173)	160	
Jun-22	27	18	(1)	(171)	3	2	(249)	7	0	-	(249)	(410)	
Jul-21	29	17	0	11	(67)	4	(124)	(55)	0	-	(124)	(231)	
Aug-21	11	18	(1)	(256)	(50)	10	(7)	26	0	-	(7)	(278)	
Sep-21	8	18	0	(45)	10	(4)	(127)	(27)	(0)	-	(127)	(193)	
Oct-21	12	8	6	81	16	(2)	(65)	18	(0)	-	(65)	54	
Nov-21	17	8	6	143	60	13	18	10	1	-	18	251	
Dec-21	27	18	7	55	(15)	20	73	19	2	-	73	161	
			24	10	(139)	(20)	(768)	64	(4)	-	(768)	(831)	
			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-22	26	8	151	2,639	681	1,057	3,650	454	142	3	3,647	8,773	
Feb-22	25	8	153	2,602	770	1,018	3,614	436	140	3	3,611	8,732	
Mar-22	10	8	136	2,445	718	1,059	3,344	422	132	3	3,340	8,255	
Apr-22	6	8	125	2,198	566	944	3,294	397	132	3	3,290	7,654	
May-22	25	18	119	1,934	577	928	3,937	739	122	2	3,934	8,356	
Jun-22	27	18	129	2,271	782	1,006	4,735	751	131	4	4,731	9,805	
Jul-21	29	17	134	2,604	763	1,125	5,457	699	136	4	5,453	10,919	
Aug-21	11	18	140	2,463	789	1,069	5,207	624	130	4	5,203	10,423	
Sep-21	8	18	113	2,197	739	1,032	4,775	464	120	4	4,771	9,440	
Oct-21	12	8	126	2,186	626	954	3,418	332	127	2	3,416	7,769	
Nov-21	17	8	138	2,418	738	994	3,403	439	135	3	3,400	8,265	
Dec-21	27	18	146	2,610	768	1,043	3,754	481	146	3	3,750	8,947	
			1,610	28,566	8,517	12,230	48,587	6,239	1,592	41	48,546	107,341	
CACW			4.1602%	73.8269%	22.0129%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CACE			0.0000%	0.0000%	0.0000%	17.8160%		9.0878%	2.3189%	0.0592%	70.7181%	100.0000%	
CAGW			4.1921%	73.6449%	22.1630%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE			0.0000%	0.0000%	0.0000%	18.5301%		9.1406%	2.4316%	0.0584%	69.8393%	100.0000%	

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-FPP&amp;L</u>	<u>Utah</u>	<u>Idaho-JP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	29,666,272,031	613,579,663	7,553,853,412	2,101,731,079	3,481,177,668	13,621,209,906	1,757,792,676	527,923,948	8,404,678		
SO	100.0000%	2.0683%	25.4628%	7.0846%	11.7365%	45.9148%	5.9252%	1.7795%	0.0283%		
<b>SYSTEM OVERHEAD FACTOR (SO)</b>											
<b>GROSS PLANT:</b>											
PRODUCTION PLANT	12,336,576,485	149,425,175	2,614,693,092	785,849,396	1,643,642,192	6,121,918,368	799,269,200	216,607,588	5,171,474		
Washington Expedited Rate Filing - June 2015	7,876,408,522	120,611,283	2,095,853,909	628,720,930	965,852,475	3,482,020,343	451,604,685	128,724,274	3,020,625		
DISTRIBUTION PLANT	7,997,275,538	308,107,141	2,422,936,787	583,099,389	694,828,597	3,429,387,186	405,802,641	153,113,797	0		
GENERAL PLANT	1,391,203,364	34,271,597	386,323,775	96,666,695	173,583,600	573,515,483	96,000,592	30,610,599	232,022		
INTANGIBLE PLANT	866,528,185	17,746,231	238,185,953	64,193,177	97,964,538	382,476,701	52,619,257	13,134,639	207,691		
TOTAL GROSS PLANT	30,467,992,095	630,161,427	7,757,993,516	2,158,529,586	3,575,870,399	13,989,318,082	1,805,296,375	542,190,898	8,631,812		
GPS	100.0000%	2.0683%	25.4628%	7.0846%	11.7365%	45.9148%	5.9252%	1.7795%	0.0283%	0.0000%	
<b>GROSS PLANT-SYSTEM FACTOR</b>											
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(3,760,919,334)	(42,070,089)	(739,808,241)	(223,587,724)	(509,102,148)	(1,930,137,322)	(249,645,387)	(66,374,129)	(1,597,271)	1,402,976	
TRANSMISSION PLANT	(2,049,807,317)	(31,395,396)	(545,557,706)	(163,658,322)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)	0	
DISTRIBUTION PLANT	(3,149,559,226)	(152,998,478)	(1,101,528,263)	(279,437,104)	(296,249,372)	(1,094,176,328)	(161,849,005)	(63,320,677)	0	0	
GENERAL PLANT	(552,019,648)	(11,836,359)	(157,990,646)	(44,619,845)	(65,892,177)	(222,604,461)	(37,420,868)	(11,564,902)	(90,389)	0	
INTANGIBLE PLANT	(570,661,562)	(12,386,958)	(166,004,967)	(43,891,898)	(61,653,591)	(244,515,983)	(33,292,280)	(6,784,608)	(131,276)	0	
	(10,082,967,087)	(250,687,282)	(2,710,889,823)	(755,194,894)	(1,184,225,807)	(4,397,505,573)	(599,721,547)	(183,540,193)	(2,604,947)	1,402,976	
NET PLANT	20,385,025,007	379,474,145	5,047,103,693	1,403,334,693	2,391,644,592	9,591,812,509	1,205,574,829	359,650,705	6,026,865	1,402,976	
SNP	100.0000%	1.8615%	24.7589%	6.8841%	11.7324%	47.0532%	5.9140%	1.7594%	0.0296%	0.0069%	
<b>SYSTEM NET PLANT FACTOR (SNP)</b>											
<b>DISTRIBUTION:</b>											
DISTRIBUTION PLANT - PACIFIC	S	4,008,971,914	308,107,141	2,422,936,787	583,099,389	694,828,597	0	0	0	0	
LESS ACCUMULATED DEPRECIATION	S	(1,830,213,217)	(152,998,478)	(1,101,528,263)	(279,437,104)	(296,249,372)	0	0	0	0	
		2,178,758,697	155,108,663	1,321,408,524	303,662,285	398,579,225	0	0	0	0	
<b>DNPPD</b>		100.0000%	7.119%	60.6496%	13.9374%	18.2939%	0.0000%	0.0000%	0.0000%	0.0000%	
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC</b>											
DISTRIBUTION PLANT - UTAH	S	3,988,303,625	0	0	0	3,429,387,186	405,802,641	153,113,797	0	0	
LESS ACCUMULATED DEPRECIATION	S	(1,319,346,010)	0	0	0	(1,094,176,328)	(161,849,005)	(63,320,677)	0	0	
		2,668,957,615	0	0	0	2,335,210,858	243,953,636	89,793,121	0	0	
<b>DNPPDU</b>		100.0000%	0.0000%	0.0000%	0.0000%	87.4952%	9.1404%	3.3644%	0.0000%	0.0000%	
<b>DIVISION NET PLANT DISTRIBUTION UTAH</b>											
TOTAL NET DISTRIBUTION PLANT	4,847,716,312	155,108,663	1,321,408,524	303,662,285	398,579,225	2,335,210,858	243,953,636	89,793,121	0	0	
DNPD & SNPD	100.0000%	3.1966%	27.2584%	6.2640%	8.2220%	48.1714%	5.0323%	1.8523%	0.0000%	0.0000%	
<b>SYSTEM NET PLANT DISTRIBUTION</b>											

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Jim Bridger Plant Allocation:  
West Control Area  
East Control Area

100.00%
0.00%

	TOTAL	California	Oregon	Washington	Wyo-FPP&L	Utah	Idaho-UJ&L	Wyo-UJ&L	FERC	OTHER	NON-UTILITY
JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
CAGW	1,945,873	81,573	1,433,037	431,283	0	0	0	0	0	0	0
CAGE	(47,828)	0	0	(8,863)	(33,403)	(4,372)	(1,163)	(28)			
SG	7,874,510,377	120,529,710	2,094,420,872	628,289,686	965,861,337	3,482,053,746	451,609,057	128,725,437	3,020,652		
	7,876,408,522	120,611,283	2,095,853,909	628,720,930	965,852,475	3,482,020,343	451,604,685	128,724,274	3,020,625		

**TRANSMISSION:**

**TRANSMISSION PLANT**

JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
CAGW	(766,757)	(32,143)	(564,677)	(169,936)	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SG	(2,049,040,560)	(31,363,253)	(544,993,029)	(163,488,386)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)		
	(2,049,807,317)	(31,395,396)	(545,557,706)	(163,658,322)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)		

**LESS ACCUMULATED DEPRECIATION**

DGP	0	0	0	0	0	0	0	0	0	0	0
JBG	0	0	0	0	0	0	0	0	0	0	0
CAGW	(766,757)	(32,143)	(564,677)	(169,936)	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SG	(2,049,040,560)	(31,363,253)	(544,993,029)	(163,488,386)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)		
	(2,049,807,317)	(31,395,396)	(545,557,706)	(163,658,322)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)		

**TOTAL NET TRANSMISSION PLANT**

**SNPT**

**SYSTEM NET PLANT TRANSMISSION**

WRG	100,00000%	1,5142%	26,6006%	8,0053%	11,8370%	44,6133%	5,8390%	1,5533%	0,0373%		
WRE	100,00000%	1,5487%	26,4035%	8,1680%	13,2053%	42,9291%	5,9402%	1,7694%	0,0359%		
Total Electric Billings	2,089,773	47,931	641,204	140,913	132,792	1,021,427	88,650	16,856	0		
CN		2,2936%	30,6829%	6,7430%	6,3544%	48,8774%	4,2421%	0,8066%	0,0000%		
Customer System factor - CN											

Customer Adv.	Received	Factor %
Oregon	27.3	27.2584%
Washington - Other	6.3	6.2640%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0323%
Montana	-	0.0000%
Wyoming PPL	8.2	8.2220%
Wyoming UPL	1.9	1.8523%
California	3.2	3.1986%
Utah	48.2	48.1714%
Total	100	100.0000%

**CIAC**

**Contributions in Aid of Construction**

Oregon	27.3	27.2584%
Washington - Other	6.3	6.2640%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0323%
Montana	-	0.0000%
Wyoming PPL	8.2	8.2220%
Wyoming UPL	1.9	1.8523%
California	3.2	3.1986%
Utah	48.2	48.1714%
Total	100	100.0000%

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	TOTAL	California	Oregon	Washington	Wyo-FP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	16,946,032	584,129	6,697,241	2,309,276	1,352,549	5,692,307	310,280	249	0		
<b>BADDEBT</b>	100,000.00%	3.4470%	39.5210%	13.6272%	7.9815%	33.5908%	1.8310%	0.0015%	0.0000%		
<b>Account 182.22</b>											
Pre-merger	17,094,202	716,603	12,589,014	3,768,585	0	0	0	0	0		
(108) CAGW	(8,434,030)	(353,561)	(6,211,236)	(1,869,233)	0	0	0	0	0		
Post-merger	3,485,613	146,120	2,568,977	772,516	0	0	0	0	0		
(108) CAGW	(240,609)	(10,087)	(177,196)	(53,326)	0	0	0	0	0		
(107) CAGW	1,778,549	74,558	1,309,811	394,180	0	0	0	0	0		
(120) CAEW	1,975,759	84,712	1,444,261	446,785	0	0	0	0	0		
(228) CAGW	7,220,849	302,704	5,317,790	1,600,356	0	0	0	0	0		
(228) CAGW	1,472,376	61,723	1,084,330	326,322	0	0	0	0	0		
(228) SNNP	3,531,000	148,022	2,600,403	782,575	0	0	0	0	0		
(228) CAEW	1,743,025	74,734	1,274,135	394,156	0	0	0	0	0		
Total Acct 182.22	29,626,734	1,245,529	21,798,289	6,582,916	0	0	0	0	0		
Revised Study	112,680	4,724	82,983	24,973	0	0	0	0	0		
(228) CAEW	941,950	40,387	688,557	213,006	0	0	0	0	0		
December 1993 Adj.	1,054,630	45,111	771,540	237,980	0	0	0	0	0		
Adjusted Acct 182.22	30,681,364	1,290,639	22,569,829	6,820,896	0	0	0	0	0		
<b>TROJP</b>	100,000.00%	4.2066%	73.5620%	22.2314%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Trojan Plant Allocator											
<b>Account 228.42</b>											
Plant - Premerger	7,220,849	302,704	5,317,790	1,600,356	0	0	0	0	0		
- Postmerger	1,472,376	61,723	1,084,330	326,322	0	0	0	0	0		
Storage Facility	1,743,025	74,734	1,274,135	394,156	0	0	0	0	0		
Transition Costs	3,531,000	148,022	2,600,403	782,575	0	0	0	0	0		
Total Acct 228.42	13,967,250	587,183	10,276,658	3,103,409	0	0	0	0	0		
Transition Costs	112,680	4,724	82,983	24,973	0	0	0	0	0		
Storage Facility	941,950	40,387	688,557	213,006	0	0	0	0	0		
December 1993 Adj.	1,054,630	45,111	771,540	237,980	0	0	0	0	0		
Adjusted Acct 228.42	15,021,880	632,294	11,048,197	3,341,389	0	0	0	0	0		
<b>TROJD</b>	100,000.00%	4.2092%	73.5474%	22.2435%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>DTEXP:</b>											
Pre-Merger - PPL											
Prod / Hydro	(1,056,402)	(60,295)	(417,111)	(228,745)	(260,165)	(90,066)	0	0	0	0	0
Transmission	(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0	0
Distribution	(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0	0
General	54,047	65	34,496	85	12,227	6,994	6	157	17	0	0
Mining	721	12	187	57	101	297	41	24	2	0	0
Malin	3,387,251	0	0	0	0	0	0	0	0	0	3,387,251
Non Utility	(388)	0	(39)	(349)	0	0	0	0	0	0	0
Total PPL	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,449)	(112,575)	47	181	19	0	3,387,251

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	TOTAL	California	Oregon	Washington	Wyo-FPP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL											
Prod / Hydro	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	(2,083,110)	0	0	0	0	(1,709,957)	(287,589)	(92,917)	(12,647)	0	0
Distribution	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL	(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(46,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)											
Prod / Other Prod	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Chella Unit 4	3,422,708	57,595	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gezaby Unit 4, 5 & 6	1,465,964	23,515	374,158	0	155,202	685,807	66,398	27,891	6,637	0	127,356
Hydro-PPL	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	156	0
General Intangibles	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA - CAGW 2007+ -Marengo	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodhoe	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger	787,409,056	15,103,064	215,054,452	25,483,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes	772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,086	20,484,759	2,491,912	0	43,899,950

Percentage of Total (DITEXP)

DITBAL:

Total PPL - Pre-Merger

Total UPL - Pre-Merger



PacificCorp  
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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-FPP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Total Post Merger	3,045,526,111	66,837,269	750,503,840	206,762,647	369,523,189	1,361,067,956	178,579,923	74,488,001	6,516,606	0	31,236,680
Total Deferred Taxes	3,045,526,111	66,837,269	750,503,840	206,762,647	369,523,189	1,361,067,956	178,579,923	74,488,001	6,516,606	0	31,236,680
Percentage of Total (DITBAL)	100.0000%	2.1946%	24.6428%	6.7891%	12.1333%	44.6807%	5.8637%	2.4461%	0.2140%	0.0000%	1.0257%
<b>TAXDEPR</b>											
Total Schedule M Difference (PowerTax)	1,408,123,356	25,574,081	381,347,663	84,784,005	160,031,741	630,122,560	77,516,170	24,337,710	433,950	-	23,975,476
Total	1,408,123,356	25,574,081	381,347,663	84,784,005	160,031,741	630,122,560	77,516,170	24,337,710	433,950	0	23,975,476
TAXDEPR Factor	100.0000%	1.8162%	27.0820%	6.0211%	11.3649%	44.7491%	5.5049%	1.7284%	0.0308%	0.0000%	1.7027%
<b>SCHMD</b>											
Depreciation Expense :											
Steam	342,084,577	3,757,662	65,997,405	19,860,121	48,056,382	181,014,422	23,688,326	6,307,667	151,526	(6,748,935)	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0
Hydro	31,024,496	474,871	8,251,732	2,475,375	3,805,362	13,718,816	1,779,278	507,161	11,901	0	0
Other	218,926,486	3,087,652	53,822,791	16,160,816	27,636,431	101,290,321	13,179,001	3,662,782	86,691	0	0
Transmission	136,429,973	2,089,173	36,303,424	10,890,418	16,729,747	60,312,879	7,822,350	2,229,662	52,321	0	0
Distribution	199,926,386	8,461,476	55,842,937	15,106,942	19,036,519	87,377,377	10,416,030	3,685,104	0	0	0
General	45,073,350	963,294	12,501,313	3,124,251	5,592,387	19,132,189	2,827,716	922,828	9,372	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :	973,465,268	18,834,128	232,719,602	67,617,925	120,856,829	462,846,004	59,712,702	17,315,203	311,810	(6,748,935)	0
<b>SCHMDEXP</b>	100.0000%	1.9348%	23.9063%	6.9461%	12.4151%	47.5462%	6.1340%	1.7787%	0.0320%	-0.6933%	0.0000%

## Tab 12 - Historical Rate Base

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method

PacificCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Rate Base 12 ME Jun-22	AMA
Rate Base:															
Electric Plant in Service	2,232,152	2,243,179	2,245,948	2,249,513	2,256,360	2,261,499	2,265,721	2,268,387	2,270,908	2,273,339	2,277,245	2,282,614	2,283,547	2,283,547	
Plant Held for Future Use	846	846	846	846	846	846	121	121	121	169	169	169	169	169	467
Misc Deferred Debits	8,747	8,841	9,023	9,477	9,876	10,017	10,166	10,430	10,565	10,965	11,160	11,429	6,393	9,960	9,960
Elec Plant Acq Adj	118	117	117	117	116	116	116	116	115	115	115	114	114	114	116
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	1,843	1,788	2,081	3,273	3,615	4,629	4,204	4,053	3,563	3,497	3,111	3,111	3,105	3,285	
Fuel Stock	8,415	7,916	8,039	7,852	7,666	9,346	10,905	10,969	10,583	9,693	9,083	9,412	9,291	9,196	
Material & Supplies	10,772	11,243	11,420	11,904	12,194	12,074	12,141	12,777	12,882	13,127	12,763	12,795	12,839	12,260	
Working Capital	2,857	2,573	2,789	2,759	2,668	2,988	2,960	3,177	2,979	2,443	2,510	2,040	3,068	2,747	
Weatherization Loans	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Electric Plant</b>	<b>2,265,752</b>	<b>2,276,506</b>	<b>2,280,266</b>	<b>2,286,087</b>	<b>2,293,003</b>	<b>2,301,529</b>	<b>2,306,337</b>	<b>2,310,063</b>	<b>2,311,718</b>	<b>2,313,351</b>	<b>2,316,189</b>	<b>2,326,687</b>	<b>2,328,529</b>	<b>2,301,582</b>	
Rate Base Deductions:															
Accum Prov For Depr	(721,149)	(728,610)	(732,026)	(736,310)	(741,881)	(747,270)	(748,748)	(754,007)	(759,486)	(763,119)	(768,737)	(774,148)	(776,448)	(750,095)	
Accum Prov For Amort	(64,635)	(54,974)	(55,197)	(55,263)	(55,499)	(55,829)	(55,533)	(55,852)	(56,183)	(56,525)	(56,788)	(57,109)	(57,442)	(55,897)	
Accum Def Income Taxes	(153,225)	(155,001)	(156,505)	(158,094)	(159,631)	(161,260)	(162,861)	(164,045)	(164,983)	(165,647)	(166,699)	(167,686)	(168,777)	(161,877)	
Unamortized ITC	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	
Customer Adv for Const	(5,743)	(5,650)	(5,651)	(5,616)	(5,763)	(5,814)	(5,866)	(6,058)	(6,317)	(6,548)	(6,670)	(6,833)	(6,893)	(6,092)	
Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Misc. Rate Base Deductions	(193,723)	(189,282)	(185,504)	(182,458)	(180,028)	(177,096)	(174,151)	(172,496)	(170,726)	(168,287)	(168,745)	(171,916)	(175,950)	(177,209)	
<b>Total Rate Base Deductions</b>	<b>(1,128,490)</b>	<b>(1,131,513)</b>	<b>(1,134,898)</b>	<b>(1,137,757)</b>	<b>(1,142,816)</b>	<b>(1,147,283)</b>	<b>(1,147,174)</b>	<b>(1,152,472)</b>	<b>(1,157,709)</b>	<b>(1,161,142)</b>	<b>(1,167,623)</b>	<b>(1,177,706)</b>	<b>(1,183,743)</b>	<b>(1,151,184)</b>	
<b>Total Rate Base</b>	<b>1,137,262</b>	<b>1,144,993</b>	<b>1,145,368</b>	<b>1,148,330</b>	<b>1,150,187</b>	<b>1,154,245</b>	<b>1,159,163</b>	<b>1,157,591</b>	<b>1,154,009</b>	<b>1,152,209</b>	<b>1,148,565</b>	<b>1,148,981</b>	<b>1,144,786</b>	<b>1,150,398</b>	
310 Land and Land Rights															
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	
CAGW	396	396	396	396	396	396	396	396	396	396	396	396	396	396	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBG	265	265	265	265	265	265	265	265	265	265	265	265	265	265	
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>311 Structures and Improvements</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	<b>3,948</b>	
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	674	674	674	674	674	674	676	676	676	677	677	677	677	676	
CAGW	15,257	15,257	15,258	15,258	15,259	15,259	15,262	15,363	15,417	15,419	15,486	15,486	15,486	15,341	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBG	33,390	33,390	33,389	33,387	33,387	33,387	33,387	33,387	33,391	33,393	33,451	33,501	33,501	33,408	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>312 Boiler Plant Equipment</b>	<b>49,322</b>	<b>49,322</b>	<b>49,321</b>	<b>49,320</b>	<b>49,320</b>	<b>49,320</b>	<b>49,325</b>	<b>49,426</b>	<b>49,485</b>	<b>49,488</b>	<b>49,614</b>	<b>49,665</b>	<b>49,664</b>	<b>49,425</b>	
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	4,818	4,818	4,818	4,818	4,818	4,818	4,842	4,842	4,842	4,862	4,862	4,862	4,862	4,837	
CAGW	27,207	27,207	27,207	27,207	27,207	27,207	27,207	27,346	27,383	27,385	27,471	27,362	27,362	27,289	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBG	225,127	225,068	225,277	225,279	225,236	225,235	225,351	225,347	225,365	225,381	225,474	225,791	226,035	225,365	
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>257,152</b>	<b>257,084</b>	<b>257,303</b>	<b>257,304</b>	<b>257,262</b>	<b>257,260</b>	<b>257,399</b>	<b>257,534</b>	<b>257,590</b>	<b>257,628</b>	<b>257,807</b>	<b>258,015</b>	<b>258,260</b>	<b>257,491</b>	

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
314														
Turbogenerator Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	2,828	2,828	2,828	2,828	2,828	2,828	2,837	2,837	2,837	2,837	2,839	2,839	2,839	2,834
CAGW	8,807	8,807	8,836	8,838	8,838	8,838	8,867	8,884	8,911	8,911	8,913	8,913	8,913	8,869
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	46,047	46,047	46,047	46,047	46,049	46,049	46,049	46,049	46,046	46,059	46,059	46,051	46,099	46,052
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	57,683	57,683	57,712	57,714	57,715	57,715	57,752	57,780	57,794	57,807	57,812	57,803	57,865	57,755
315														
Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	683	683	683	683	683	683	683	683	683	683	683	683	683	683
CAGW	2,151	2,154	2,154	2,154	2,154	2,154	2,154	2,172	2,178	2,178	2,189	2,189	2,189	2,167
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	13,795	13,791	13,789	13,789	13,789	13,789	13,789	13,789	13,789	13,789	13,789	13,840	13,840	13,796
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	16,628	16,628	16,628	16,626	16,626	16,626	16,626	16,644	16,650	16,650	16,661	16,712	16,712	16,646
316														
Misc Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	111	111	111	111	111	111	111	111	112	114	114	114	114	112
CAGW	96	96	96	96	96	96	96	104	104	104	104	104	104	100
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	1,279	1,279	1,279	1,279	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,337	1,337	1,283
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,486	1,486	1,486	1,486	1,479	1,479	1,479	1,487	1,488	1,490	1,490	1,554	1,554	1,494
317														
Steam Plant ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified Steam Plant - Account 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	6,053	5,855	5,941	6,246	6,924	7,184	7,665	7,687	6,612	6,136	5,983	6,642	8,078	6,662
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	6,053	5,855	5,941	6,246	6,924	7,184	7,665	7,687	6,612	6,136	5,983	6,642	8,078	6,662
	392,273	392,005	392,338	392,644	393,274	393,533	394,195	394,505	393,567	393,147	393,314	394,340	396,082	393,420
<b>Total Steam Production Plant</b>														
Summary of Steam Production Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	319,903	319,831	320,048	320,046	319,998	319,996	320,113	320,108	320,129	320,159	320,310	320,784	321,077	320,168
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	18,454	18,256	18,342	18,647	19,325	19,585	20,100	20,122	19,049	18,596	18,445	19,105	20,554	19,090
CAGW	53,915	53,918	53,948	53,950	53,951	53,951	53,982	54,275	54,390	54,392	54,559	54,451	54,450	54,163
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSSCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Production Plant by Factor	392,273	392,005	392,338	392,644	393,274	393,533	394,195	394,505	393,567	393,147	393,314	394,340	396,082	393,420
320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
321	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
322	Reactor Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
323	Turbogenerator Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
324	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Nuclear Production Plant</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary of Nuclear Production Plant by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Plant by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
330	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,583	2,583	2,583	2,583	2,579
	SG-U	525	525	525	525	525	525	525	525	525	527	527	527	527	526
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		3,102	3,102	3,102	3,102	3,102	3,102	3,102	3,102	3,102	3,109	3,109	3,109	3,109	3,105
331	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	21,478	21,477	21,486	21,488	21,489	21,529	21,646	21,648	21,713	21,757	21,865	21,868	21,855	21,636

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	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
332														
Reservoirs, Dams & Waterways														
SG-U	1,530	1,535	1,535	1,536	1,536	1,536	1,586	1,585	1,600	1,603	1,647	1,645	1,631	1,577
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	23,008	23,012	23,020	23,024	23,025	23,066	23,232	23,233	23,313	23,360	23,512	23,513	23,486	23,213
332														
Reservoirs, Dams & Waterways														
SG-P	34,587	34,653	34,652	34,648	34,648	34,747	34,752	34,758	34,783	34,804	34,906	34,974	34,975	34,759
SG-U	7,891	7,891	7,892	7,892	7,893	7,892	7,896	7,907	7,917	8,121	8,202	8,205	8,202	7,980
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	42,479	42,544	42,544	42,540	42,540	42,639	42,648	42,665	42,699	42,925	43,108	43,179	43,177	42,738
333														
Water Wheel, Turbines, & Generators														
SG-P	7,653	7,653	7,653	7,654	7,697	7,693	7,694	7,694	7,696	7,701	7,740	7,740	7,740	7,693
SG-U	4,015	4,015	4,015	4,039	4,039	4,039	4,039	4,042	4,048	4,060	4,066	4,066	4,066	4,042
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	11,668	11,668	11,668	11,693	11,735	11,732	11,732	11,736	11,744	11,760	11,806	11,806	11,806	11,735
334														
Accessory Electric Equipment														
SG-P	5,705	5,705	5,705	5,705	5,705	5,719	5,765	5,759	5,783	5,798	5,803	5,808	5,814	5,751
SG-U	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,165	1,166	1,167	1,168	1,168	1,168	1,163
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	6,864	6,864	6,864	6,865	6,865	6,878	6,925	6,924	6,948	6,965	6,972	6,976	6,983	6,914
335														
Misc. Power Plant Equipment														
SG-P	191	191	191	191	191	191	191	191	191	191	191	191	191	191
SG-U	14	14	14	14	14	14	14	14	14	14	14	14	13	14
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	205	205	205	205	205	205	205	205	205	205	204	204	204	205
336														
Roads, Railroads & Bridges														
SG-P	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,859	1,861	1,866	1,866	1,866	1,856
SG-U	245	245	245	245	245	245	245	245	249	249	250	250	250	247
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,108	2,110	2,117	2,117	2,117	2,103
337														
Hydro Plant ARO														
S														

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
HP	Unclassified Hydro Plant- Acct 300 S SG-U CAGW CAGE SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Hydraulic Plant</b>	<b>89,423</b>	<b>89,491</b>	<b>89,500</b>	<b>89,525</b>	<b>89,559</b>	<b>89,718</b>	<b>89,941</b>	<b>89,961</b>	<b>90,121</b>	<b>90,434</b>	<b>90,828</b>	<b>90,905</b>	<b>90,882</b>	<b>90,012</b>
	Summary of Hydraulic Plant by Factor														
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	74,043	74,107	74,115	74,114	74,158	74,307	74,477	74,479	74,601	74,684	74,954	75,029	75,024	74,464
	SG-U	15,380	15,384	15,385	15,410	15,411	15,411	15,464	15,482	15,520	15,740	15,874	15,876	15,858	15,548
	<b>Total Hydraulic Plant by Factor</b>	<b>89,423</b>	<b>89,491</b>	<b>89,500</b>	<b>89,525</b>	<b>89,569</b>	<b>89,718</b>	<b>89,941</b>	<b>89,961</b>	<b>90,121</b>	<b>90,434</b>	<b>90,828</b>	<b>90,905</b>	<b>90,882</b>	<b>90,012</b>
340	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	940	940	940	940	940	940	940	940	940	940	940	940	954	940
	CAGW	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,943</b>	<b>1,957</b>	<b>1,944</b>
341	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	7,631	7,774	7,778	7,781	7,784	7,783	7,785	7,786	7,786	7,786	7,786	7,814	7,834	7,781
	CAGW	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,283	8,283	8,283	8,283	8,283	8,277
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>15,904</b>	<b>16,047</b>	<b>16,051</b>	<b>16,054</b>	<b>16,057</b>	<b>16,056</b>	<b>16,058</b>	<b>16,059</b>	<b>16,069</b>	<b>16,068</b>	<b>16,068</b>	<b>16,097</b>	<b>16,117</b>	<b>16,068</b>
342	Fuel Holders, Producers & Accessories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	403	403	403	403	403	403	403	403	403	403	403	403	403	403
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>403</b>
343	Prime Movers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	226,462	226,502	229,024	229,915	230,073	230,640	230,644	230,618	230,621	230,849	230,849	230,829	230,795	230,099
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	73,679	73,676	73,676	73,676	73,676	73,676	73,688	73,770	73,862	73,862	73,862	73,862	73,862	73,755
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>300,140</b>	<b>302,178</b>	<b>302,700</b>	<b>303,591</b>	<b>303,749</b>	<b>304,316</b>	<b>304,332</b>	<b>304,388</b>	<b>304,482</b>	<b>304,711</b>	<b>304,711</b>	<b>304,691</b>	<b>304,657</b>	<b>303,854</b>
344	Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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SG-W	12,948	13,069	13,103	13,160	13,170	13,206	13,206	13,204	13,205	13,219	13,219	13,219	13,219	13,172
SG	9	9	9	9	9	9	9	9	9	9	9	9	9	9
CAGW	25,340	25,340	25,340	25,340	25,340	25,340	25,351	25,361	25,370	25,370	25,370	25,370	25,370	25,354
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	38,297	38,418	38,452	38,509	38,519	38,556	38,566	38,575	38,584	38,599	38,599	38,598	38,596	38,535
345 Accessory Electric Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-W	18,908	19,209	19,221	19,219	19,229	19,230	19,235	19,236	19,236	19,239	19,239	19,240	19,239	19,217
CAGW	10,705	10,705	10,705	10,705	10,705	10,705	10,712	10,712	10,712	10,715	10,715	10,715	10,715	10,709
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	29,612	29,913	29,926	29,924	29,933	29,934	29,947	29,948	29,948	29,953	29,953	29,955	29,954	29,927
346 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-W	874	924	924	946	943	943	944	944	944	944	944	944	944	938
CAGW	772	772	772	772	772	772	772	772	772	772	772	772	772	772
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,645	1,696	1,696	1,718	1,715	1,715	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,710
347 Other Production ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified/Other Prod Plant-Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	387,946	390,598	391,170	392,142	392,319	392,922	392,965	393,031	393,144	393,393	393,393	393,402	393,399	392,430
<b>Total Other Production Plant</b>														
Summary of Other Production Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-W	267,763	270,418	270,990	271,962	272,139	272,742	272,755	272,728	272,732	272,977	272,977	272,986	272,983	272,148
SG	9	9	9	9	9	9	9	9	9	9	9	9	9	9
CAGW	120,174	120,171	120,171	120,171	120,171	120,171	120,201	120,283	120,403	120,407	120,407	120,407	120,407	120,272
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	367,946	390,598	391,170	392,142	392,319	392,922	392,965	393,031	393,144	393,393	393,393	393,402	393,399	392,430
Total of Other Production Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103 Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Experimental Plant</b>														
<b>TOTAL PRODUCTION PLANT</b>	<b>869,641</b>	<b>872,095</b>	<b>873,008</b>	<b>874,311</b>	<b>875,162</b>	<b>876,173</b>	<b>877,102</b>	<b>877,497</b>	<b>876,932</b>	<b>876,974</b>	<b>877,536</b>	<b>878,647</b>	<b>880,563</b>	<b>875,861</b>
350 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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JBG	-													
SG	24,724	24,745	24,851	24,869	25,042	25,042	25,206	25,196	25,145	25,336	25,687	26,815	26,890	25,312
	24,724	24,745	24,851	24,869	25,042	25,042	25,206	25,196	25,145	25,336	25,687	26,815	26,890	25,312
352 Structures and Improvements	-													
S	-													
DGP	-													
DGU	-													
DGU	-													
CAGW	-													
CAGE	-													
JBG	-													
SG	24,976	24,987	24,989	25,052	25,540	28,111	28,361	28,441	28,642	28,694	29,259	29,561	29,796	27,435
	24,976	24,987	24,989	25,052	25,540	28,111	28,361	28,441	28,642	28,694	29,259	29,561	29,796	27,435
353 Station Equipment	-													
DGP	-													
DGU	-													
DGU	-													
CAGW	437	437	437	437	437	437	437	437	437	437	437	437	437	437
CAGE	-													
JBG	-													
SG	186,680	187,223	187,300	188,539	191,455	199,588	200,431	201,847	202,899	204,945	207,439	209,179	210,597	198,290
	187,116	187,660	187,736	188,975	191,892	200,025	200,868	202,283	203,336	205,382	207,875	209,616	211,034	198,727
354 Towers and Fixtures	-													
DGP	-													
DGU	-													
DGU	-													
CAGW	-													
CAGE	-													
JBG	-													
SG	106,392	106,390	106,407	106,405	106,410	106,432	119,540	119,476	119,486	119,574	119,700	119,718	119,720	113,550
	106,392	106,390	106,407	106,405	106,410	106,432	119,540	119,476	119,486	119,574	119,700	119,718	119,720	113,550
355 Poles and Fixtures	-													
DGP	-													
DGU	-													
DGU	-													
CAGW	-													
CAGE	-													
JBG	-													
SG	88,505	88,635	91,945	91,967	92,109	92,434	97,169	97,271	97,526	97,664	98,459	98,594	98,600	94,786
	88,505	88,635	91,945	91,967	92,109	92,434	97,169	97,271	97,526	97,664	98,459	98,594	98,600	94,786
356 Clearing and Grading	-													
DGP	-													
DGU	-													
DGU	-													
CAGW	-													
CAGE	-													
JBG	-													
SG	110,034	110,206	112,810	112,779	112,847	113,118	127,709	127,844	128,210	128,429	129,027	129,209	129,325	120,989
	110,034	110,206	112,810	112,779	112,847	113,118	127,709	127,844	128,210	128,429	129,027	129,209	129,325	120,989
357 Underground Conduit	-													
DGP	-													
DGU	-													
DGU	-													
CAGW	-													
CAGE	-													
JBG	-													
SG	308	308	308	308	308	308	308	308	308	308	308	308	308	308
	308	308	308	308	308	308	308	308	308	308	308	308	308	308

Description of Account	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Rate Base 12 ME Jun-22
358 Underground Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
359 Roads and Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TP Unclassified Trane Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TS0 Unclassified Trane Sub-Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSMISSION PLANT</b>														
Summary of Transmission Plant by Factor														
JBG	617,542	623,943	624,131	624,935	627,227	629,286	629,807	630,002	631,273	631,320	633,536	633,228	634,384	628,721
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	437	437	437	437	413	437	437	437	409	437	430	430	437	431
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	617,105	623,506	623,694	624,499	626,813	628,849	629,370	629,566	630,864	630,884	633,106	632,798	633,947	628,290
Total Transmission Plant by Factor	617,542	623,943	624,131	624,935	627,227	629,286	629,807	630,002	631,273	631,320	633,536	633,228	634,384	628,721
360 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S Structures and Improvements	1,871	1,871	1,871	1,871	1,871	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,882
S Structures and Improvements	7,172	7,173	7,173	8,479	8,501	8,479	8,471	8,463	8,478	8,478	8,486	8,486	8,432	8,206
S Station Equipment	79,732	79,784	79,760	83,674	83,874	83,708	83,917	84,910	86,302	86,323	86,378	86,801	87,065	84,069
S Storage Battery Equipment	79,732	79,784	79,760	83,674	83,874	83,708	83,917	84,910	86,302	86,323	86,378	86,801	87,065	84,069
S Poles, Towers & Fixtures	119,245	119,603	119,745	119,909	120,279	120,519	120,770	121,131	121,863	122,216	122,354	122,657	122,898	121,010
S Overhead Conductors	84,380	84,474	84,593	84,882	85,076	85,422	85,720	85,770	86,257	86,942	87,312	87,661	88,006	85,858

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	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	84,380	84,474	84,593	84,862	85,076	85,422	85,720	85,770	86,257	86,942	87,312	87,661	88,006	85,858
366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Conduit	20,535	20,701	20,779	20,833	20,957	20,992	21,464	21,715	22,397	22,612	22,632	22,856	22,856	21,636
	20,535	20,701	20,779	20,833	20,957	20,992	21,464	21,715	22,397	22,612	22,632	22,856	22,856	21,636
367	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Conductors	33,143	33,467	33,564	33,624	33,796	33,916	34,217	34,351	34,806	35,083	35,115	35,318	35,311	34,290
	33,143	33,467	33,564	33,624	33,796	33,916	34,217	34,351	34,806	35,083	35,115	35,318	35,311	34,290
368	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line Transformers	123,083	123,349	123,547	123,847	124,270	124,552	124,999	125,475	125,564	125,860	126,010	126,214	126,308	124,867
	123,083	123,349	123,547	123,847	124,270	124,552	124,999	125,475	125,564	125,860	126,010	126,214	126,308	124,867
369	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services	73,156	73,461	73,816	74,140	74,473	74,784	75,126	75,373	75,629	75,845	76,135	76,348	76,559	74,999
	73,156	73,461	73,816	74,140	74,473	74,784	75,126	75,373	75,629	75,845	76,135	76,348	76,559	74,999
370	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meters	14,451	14,497	14,505	14,557	14,617	14,636	14,659	14,737	14,956	15,027	15,108	15,179	15,219	14,776
	14,451	14,497	14,505	14,557	14,617	14,636	14,659	14,737	14,956	15,027	15,108	15,179	15,219	14,776
371	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Installations on Customers' Premises	515	515	515	515	515	515	515	516	515	524	524	524	524	518
	515	515	515	515	515	515	515	516	515	524	524	524	524	518
372	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lights	3,965	3,970	3,979	3,980	3,984	3,990	3,991	4,012	4,013	4,019	4,032	4,034	4,045	4,001
	3,965	3,970	3,979	3,980	3,984	3,990	3,991	4,012	4,013	4,019	4,032	4,034	4,045	4,001
DP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified Dist Plant - Acct 300	10,139	10,431	10,930	5,950	6,202	6,538	6,987	6,517	3,465	3,124	2,808	10,184	11,302	6,988
	10,139	10,431	10,930	5,950	6,202	6,538	6,987	6,517	3,465	3,124	2,808	10,184	11,302	6,988
DSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISTRIBUTION PLANT</b>	<b>571,387</b>	<b>573,296</b>	<b>574,776</b>	<b>576,259</b>	<b>578,415</b>	<b>579,939</b>	<b>582,723</b>	<b>584,860</b>	<b>586,154</b>	<b>587,940</b>	<b>588,781</b>	<b>589,150</b>	<b>600,413</b>	<b>583,099</b>
Summary of Distribution Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	571,387	573,296	574,776	576,259	578,415	579,939	582,723	584,860	586,154	587,940	588,781	589,150	600,413	583,099
Total Distribution Plant by Factor	571,387	573,296	574,776	576,259	578,415	579,939	582,723	584,860	586,154	587,940	588,781	589,150	600,413	583,099
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
CN	76	76	76	76	76	76	76	76	76	76	76	76	76	76
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	539	539	539	539	539	539	539	539	539	539	539	539	539	539	539
	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	14,159	14,159	14,159	14,157	14,157	14,157	14,221	14,221	14,221	14,221	14,221	14,232	14,294	14,196	14,196
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	553	553	553	553	553	553	553	553	553	553	553	553	553	553	553
SG	924	924	912	912	912	912	912	912	912	912	912	913	913	914	914
CAGW	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	7,183	7,183	7,210	7,213	7,378	7,379	7,359	7,359	7,359	7,352	7,643	7,643	7,646	7,374	7,374
	22,822	22,822	22,837	22,838	23,003	23,004	23,048	23,048	23,048	23,041	23,332	23,343	23,409	23,040	23,040
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	391	391	386	314	370	370	367	367	370	368	368	368	432	371	371
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	272	272	272	234	234	234	234	234	234	234	231	231	252	242	242
SG	81	81	81	81	81	81	81	81	81	81	80	81	83	81	81
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	4,305	4,297	4,231	4,211	4,643	4,611	4,794	4,763	4,761	4,749	4,947	5,199	5,240	4,665	4,665
CAGW	55	55	55	55	55	55	51	51	54	54	54	54	53	54	54
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	61	61	61	61	61	61	61	61	61	61	61	61	61	61	61
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,164	5,156	5,085	4,955	5,443	5,411	5,587	5,556	5,561	5,546	5,740	5,993	6,122	5,473	5,473
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	5,899	5,926	5,899	5,926	5,926	5,926	6,031	6,105	6,393	6,322	6,329	6,360	6,362	6,106	6,106
SO	550	524	553	528	527	527	526	529	533	518	521	486	483	524	524
SG	939	946	945	946	946	946	915	915	915	913	956	949	948	936	936
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	647	647	647	647	647	647	628	628	628	628	628	628	628	637	637
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8,082	8,090	8,081	8,094	8,094	8,094	8,147	8,225	8,516	8,428	8,482	8,471	8,468	8,251	8,251
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	705	705	705	705	705	705	705	671	671	671	671	671	697	690	690
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	18	18	18	18	18	18	18	15	15	15	15	15	15	17	17
SG	121	122	122	122	122	122	122	126	131	131	154	154	154	131	131

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CAGW	52	52	52	52	52	52	52	41	41	41	41	41	41	41
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	213	213	213	213	213	213	213	213	213	213	213	213	213	213
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,109	1,110	1,110	1,110	1,110	1,110	1,110	1,066	1,071	1,071	1,094	1,094	1,121	1,098
394														
Tools, Shop & Garage Equipment														
S	2,649	2,663	2,666	2,676	2,659	2,659	2,836	2,762	2,762	2,762	2,768	2,775	2,748	2,724
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	253	253	253	253	253	254	254	221	225	225	272	272	273	250
SO	138	138	138	138	138	138	138	130	130	130	130	130	130	134
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	159	159	159	159	159	159	159	158	165	165	165	165	164	161
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	642	642	642	642	642	642	642	612	612	612	612	612	612	628
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3,841	3,856	3,858	3,868	3,851	3,851	4,028	3,883	3,893	3,894	3,947	3,954	3,926	3,897
395														
Laboratory Equipment														
S	1,458	1,458	1,458	1,458	1,415	1,415	1,447	1,447	1,450	1,450	1,450	1,450	1,441	1,446
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	345	341	341	341	341	339	388	386	387	390	366	366	365	362
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	187	187	187	187	187	187	193	193	193	193	193	193	193	190
CAGW	47	47	47	47	47	47	47	48	49	49	49	49	49	48
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	103	104	104	104	104	104	104	104	106	113	113	113	113	107
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,140	2,137	2,137	2,137	2,094	2,092	2,179	2,179	2,186	2,186	2,172	2,171	2,161	2,153
396														
Power Operated Equipment														
S	9,614	9,717	9,614	9,717	9,717	9,717	9,562	9,562	9,750	9,571	9,587	9,587	9,587	9,642
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	580	583	580	583	583	583	570	562	562	551	559	556	553	570
SO	591	434	591	434	439	439	409	468	468	447	447	306	303	444
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	42	42	42	42	42	42	42	42	42	42	42	42	42	42
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	13,146	13,095	13,146	13,095	13,100	13,100	12,903	12,953	13,141	12,930	12,954	12,810	12,804	13,017
397														
Communication Equipment														
S	12,699	12,699	12,888	12,947	12,947	12,960	12,458	12,478	12,478	12,516	12,526	12,651	12,654	12,684
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Rate Base 12 ME Jun-22	AMA
SO	6,662	6,663	6,766	6,774	6,774	6,775	6,394	6,394	6,394	6,395	6,567	6,549	6,646	6,592	
CN	260	260	260	260	260	260	233	233	233	233	233	233	233	245	
SG	11,971	12,016	12,060	12,130	12,226	12,431	11,804	11,834	11,881	11,936	12,291	12,473	12,564	12,112	
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAGW	264	264	264	264	264	264	243	243	241	241	241	241	241	241	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBG	942	942	942	942	942	942	941	941	941	964	964	964	964	948	
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	32,798	32,843	33,160	33,317	33,413	33,631	32,072	32,123	32,169	32,265	32,821	33,112	33,302	32,833	
398 Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
S	183	183	183	183	179	179	179	179	179	179	179	178	189	180	
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CN	6	5	5	5	5	5	5	5	5	5	5	5	5	5	
SO	158	158	158	158	158	157	157	156	157	162	145	145	145	155	
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SG	60	60	60	61	61	60	60	60	61	61	62	62	64	61	
CAGW	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBG	59	59	59	59	59	59	59	59	59	59	59	59	59	59	
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	471	471	470	471	467	466	466	465	467	472	455	454	467	466	
399 Coal Mine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
399L WIDCO Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1011390 General Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAGW	580	573	566	559	552	545	538	531	524	517	510	502	495	538	
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	580	573	566	559	552	545	538	531	524	517	510	502	495	538	
Remove Capital Leases	(580)	(573)	(566)	(559)	(552)	(545)	(538)	(531)	(524)	(517)	(510)	(502)	(495)	(538)	
1011392 General Vehicles Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
GP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	4,366	4,447	4,443	4,342	4,160	4,321	5,280	5,183	5,240	5,547	4,744	4,448	4,721	4,725
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399G	4,366	4,447	4,443	4,342	4,160	4,321	5,280	5,183	5,240	5,547	4,744	4,448	4,721	4,725
Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL PLANT</b>	<b>95,653</b>	<b>95,741</b>	<b>96,053</b>	<b>95,943</b>	<b>96,451</b>	<b>96,796</b>	<b>96,535</b>	<b>96,396</b>	<b>97,007</b>	<b>97,123</b>	<b>97,456</b>	<b>97,565</b>	<b>98,215</b>	<b>96,667</b>
Summary of General Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	48,854	48,999	49,036	49,181	49,173	49,187	48,904	48,891	49,373	49,158	49,197	49,371	49,503	49,137
JBG	4,986	4,988	4,988	4,988	4,988	4,988	4,988	4,937	4,939	4,968	4,969	4,969	4,969	4,972
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	15,116	15,172	15,202	15,276	15,372	15,576	14,912	14,905	14,961	15,004	15,480	15,653	15,744	15,245
SO	24,856	24,742	24,988	24,695	25,115	25,242	26,001	25,924	25,984	26,243	26,064	25,826	26,234	25,531
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	1,166	1,166	1,166	1,129	1,129	1,129	1,102	1,102	1,102	1,102	1,098	1,098	1,120	1,122
DEU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	674	674	674	674	674	674	649	638	648	648	648	648	647	659
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant by Factor	95,653	95,741	96,053	95,943	96,451	96,796	96,535	96,396	97,007	97,123	97,456	97,565	98,215	96,667
301 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168
SG-U	837	837	838	838	838	838	838	838	838	838	838	838	838	838
16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055
302 Franchise & Consent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168
SG-U	837	837	838	838	838	838	838	838	838	838	838	838	838	838
16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055



PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
303 Miscellaneous Intangible Plant	-	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037
S														
SG	7,712	7,712	7,712	7,712	7,714	7,714	7,716	7,713	7,713	7,760	7,761	7,763	7,761	7,727
SO	30,606	30,722	30,587	30,661	30,577	30,758	31,558	31,637	31,646	31,934	31,888	31,934	32,014	31,268
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	14,447	14,506	14,517	14,528	15,651	15,689	15,117	15,117	15,117	15,117	15,117	15,157	15,229	15,038
CAGW	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,494	6,494	6,494	6,493	6,490
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	584	584	584	584	584	584	584	584	584	584	584	584	584	584
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Non-Utility Plant														
303	61,874	62,049	61,925	62,010	63,050	63,251	63,500	63,577	63,586	63,926	63,880	63,968	64,117	63,143
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IP	61,874	62,049	61,925	62,010	63,050	63,251	63,500	63,577	63,586	63,926	63,880	63,968	64,117	63,143
Unclassified Intangible Plant - Acct 300														
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT														
	77,928	78,104	77,981	78,066	79,106	79,306	79,555	79,632	79,641	79,982	79,936	80,023	80,173	79,198

TOTAL INTANGIBLE PLANT

Summary of Intangible Plant by Factor

S														
JBG	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037
JBE	584	584	584	584	584	584	584	584	584	584	584	584	584	584
SG	8,762	8,762	8,762	8,762	8,764	8,764	8,766	8,763	8,763	8,810	8,811	8,813	8,811	8,777
SO	30,606	30,722	30,587	30,661	30,577	30,758	31,558	31,637	31,646	31,934	31,888	31,934	32,014	31,268
CN	14,447	14,506	14,517	14,528	15,651	15,689	15,117	15,117	15,117	15,117	15,117	15,157	15,229	15,038
CAGW	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,494	6,494	6,494	6,493	6,490
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168
SG-U	837	837	838	838	838	838	838	838	838	838	838	838	838	838
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant by Factor														
	77,928	78,104	77,981	78,066	79,106	79,306	79,555	79,632	79,641	79,982	79,936	80,023	80,173	79,198

Summary of Unclassified Plant (Account 106)

DP	10,139	10,431	10,930	5,950	6,202	6,538	6,987	6,517	3,465	3,124	2,808	10,184	11,302	6,988
DSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP	4,366	4,447	4,443	4,342	4,160	4,321	5,280	5,183	5,240	5,547	4,744	4,448	4,721	4,725
HP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TP	73,792	79,319	73,392	72,887	71,386	62,123	28,954	27,489	26,927	24,040	21,529	17,714	16,816	45,922
TSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SP	6,053	5,855	5,941	6,246	6,924	7,184	7,665	7,687	6,612	6,136	5,983	6,642	8,078	6,662
IP	94,351	100,063	94,706	89,425	88,672	80,166	48,886	46,876	42,243	38,847	35,065	38,989	40,917	64,297
Total Unclassified Plant by Factor														
	2,232,152	2,243,179	2,245,948	2,249,513	2,256,360	2,261,499	2,265,721	2,268,387	2,270,908	2,273,339	2,277,245	2,287,614	2,293,547	2,263,547

TOTAL ELECTRIC PLANT IN SERVICE

Summary of Electric Plant by Factor

	2,232,152	2,243,179	2,245,948	2,249,513	2,256,360	2,261,499	2,265,721	2,268,387	2,270,908	2,273,339	2,277,245	2,287,614	2,293,547	2,263,547
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PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
S	622,278	624,332	625,849	627,477	629,625	631,162	633,663	635,787	637,564	639,135	640,016	649,558	651,953	634,274
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	325,474	325,402	325,619	325,618	325,569	325,568	325,665	325,629	325,652	325,711	325,862	326,337	326,630	325,724
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	659,446	665,706	666,009	667,193	670,284	672,785	673,157	673,365	673,646	673,303	675,852	676,378	679,065	671,411
SO	55,462	55,464	55,576	55,586	55,692	55,000	57,559	57,561	57,629	58,178	57,951	57,760	58,248	56,799
CN	15,613	15,672	15,683	15,657	16,779	16,798	16,218	16,219	16,219	16,219	16,216	16,255	16,348	16,160
SG-W	267,763	270,418	270,990	271,962	272,139	272,742	272,755	272,728	272,732	272,977	272,977	272,986	272,983	272,148
CAGW	182,269	182,262	182,284	182,280	182,250	182,266	182,294	182,662	182,862	182,895	183,048	182,932	182,929	182,553
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	88,210	88,275	88,283	88,282	88,326	88,475	88,645	88,646	88,769	88,862	89,122	89,197	89,191	88,632
SG-U	16,217	16,222	16,223	16,248	16,248	16,249	16,301	16,320	16,358	16,578	16,711	16,713	16,696	16,386
Less Capital Leases	(580)	(573)	(566)	(569)	(552)	(545)	(538)	(531)	(524)	(517)	(510)	(502)	(495)	(538)
	2,232,152	2,243,179	2,245,948	2,249,513	2,256,360	2,261,499	2,265,721	2,268,367	2,270,908	2,273,339	2,277,245	2,287,614	2,293,547	2,263,547
105 Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	134	134	134	134	134	121	121	121	121	169	169	169	141
SG-W	712	712	712	712	712	712	-	-	-	-	-	-	-	326
SG-P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	846	846	846	846	846	846	121	121	121	169	169	169	169	467
114 Electric Plant Acquisition Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	158	158	158	158	158	158	158	158	158	158	158	158	158	158
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Plant Acquisition Adjustments	158	158	158	158	158	158	158	158	158	158	158	158	158	158
115 Accum Provision for Asset Acquisition Adjus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(40)	(41)	(41)	(41)	(42)	(42)	(42)	(43)	(43)	(43)	(43)	(44)	(44)	(42)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum Provision for Asset Acq. Adj.	(40)	(41)	(41)	(41)	(42)	(42)	(42)	(43)	(43)	(43)	(43)	(44)	(44)	(42)
128 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124 Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	3	3	3	3	3	3	3	3	3	3	3	3	3	3
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3	3	3	3	3	3	3	3	3	3	3	3	3	3
182W Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<hr/>														
186W Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<hr/>														
<b>Total Weatherization</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	450	442	585	440	458	444	426	500	478	475	503	506	508	478
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	7,965	7,474	7,454	7,412	7,208	8,902	10,478	10,499	10,105	9,218	8,590	8,905	8,783	8,718
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fuel Stock</b>	8,415	7,916	8,039	7,852	7,666	9,346	10,905	10,999	10,583	9,683	9,083	9,412	9,291	9,196
152 Fuel Stock - Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25316 DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25317 DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25319 Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<hr/>														
<b>Total Fuel Stock</b>	8,415	7,916	8,039	7,852	7,666	9,346	10,905	10,999	10,583	9,683	9,083	9,412	9,291	9,196
154 Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	8,456	8,901	9,007	9,479	9,758	9,680	9,739	10,336	10,457	10,678	10,290	10,332	10,466	9,843
SG	81	81	151	150	151	153	155	156	158	149	149	147	140	143
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(91)	(73)	(91)	(93)	(65)	(81)	(66)	(65)	(65)	(73)	(66)	(59)	(65)	(79)
SNPPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPPH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPD	(82)	(82)	(81)	(85)	(83)	(85)	(89)	(89)	(89)	(90)	(91)	(91)	(91)	(87)

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	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
SNPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	2,088	2,081	2,102	2,106	2,125	2,086	2,079	2,105	2,084	2,083	2,105	2,102	2,087	2,095
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	340	335	332	347	310	320	323	355	358	378	397	384	332	346
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Materials and Supplies - FERC 154</b>	<b>10,772</b>	<b>11,243</b>	<b>11,420</b>	<b>11,904</b>	<b>12,194</b>	<b>12,074</b>	<b>12,141</b>	<b>12,777</b>	<b>12,882</b>	<b>13,127</b>	<b>12,763</b>	<b>12,795</b>	<b>12,839</b>	<b>12,260</b>
163 Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25318 Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Materials &amp; Supplies (Net)</b>	<b>10,772</b>	<b>11,243</b>	<b>11,420</b>	<b>11,904</b>	<b>12,194</b>	<b>12,074</b>	<b>12,141</b>	<b>12,777</b>	<b>12,882</b>	<b>13,127</b>	<b>12,763</b>	<b>12,795</b>	<b>12,839</b>	<b>12,260</b>
165 Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GPS	11	9	7	9	7	1,663	1,425	1,189	953	710	490	252	12	561
SG	267	213	232	350	294	344	290	269	213	661	567	740	581	383
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	1	1	1	1	1	1	1	1	1	1	1	1	1	1
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	1,564	1,565	1,841	3,254	2,871	2,621	2,488	2,594	2,396	2,126	2,073	2,119	2,511	2,340
<b>Total Prepayments</b>	<b>1,843</b>	<b>1,788</b>	<b>2,081</b>	<b>3,615</b>	<b>3,273</b>	<b>4,629</b>	<b>4,204</b>	<b>4,053</b>	<b>3,563</b>	<b>3,497</b>	<b>3,131</b>	<b>3,111</b>	<b>3,105</b>	<b>3,285</b>
182M Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	259	259	259	259	577	732	794	811	825	889	930	965	971	660
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Prepayments</b>	<b>259</b>	<b>259</b>	<b>259</b>	<b>259</b>	<b>577</b>	<b>732</b>	<b>794</b>	<b>811</b>	<b>825</b>	<b>889</b>	<b>930</b>	<b>965</b>	<b>971</b>	<b>660</b>
186M Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	2,368	2,365	2,425	2,732	2,741	2,674	2,664	2,842	2,934	3,227	3,281	3,522	3,536	2,863
SO	6	3	3	41	41	41	41	41	3	3	3	3	3	19

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SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	6,123	6,214	6,336	6,445	6,517	6,570	6,667	6,736	6,802	6,846	6,946	6,939	1,882	6,418
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	1	0	0	1	0	0	0	0	0	0	0	0	0	0
EXCTAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Misc. Deferred Debits</b>	<b>8,488</b>	<b>8,582</b>	<b>8,764</b>	<b>9,218</b>	<b>9,299</b>	<b>9,285</b>	<b>9,371</b>	<b>9,619</b>	<b>9,740</b>	<b>10,076</b>	<b>10,230</b>	<b>10,464</b>	<b>5,421</b>	<b>9,300</b>
Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWC Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Work. Cap.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131 Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135 Working Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141 Other A/R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143 Other A/R	3,535	3,312	3,472	3,421	3,396	3,763	3,830	4,015	3,446	3,329	3,073	3,064	3,588	3,476
232 A/P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232 A/P	(366)	(402)	(448)	(500)	(512)	(531)	(658)	(600)	(379)	(412)	(386)	(353)	(416)	(465)
232 A/P	(311)	(338)	(236)	(161)	(215)	(235)	(212)	(238)	(89)	(474)	(197)	(670)	(104)	(264)
232 A/P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533 OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533 Other Misc. Df. Crd.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533 CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533 CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230 SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230 Asst Repr. Obq.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230 CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230 CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230 Asst Repr. Obq.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230 S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARO Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARO Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARO Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533 Oracle Reclamation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Working Capital</b>	<b>2,857</b>	<b>2,573</b>	<b>2,789</b>	<b>2,759</b>	<b>2,868</b>	<b>2,988</b>	<b>2,960</b>	<b>3,177</b>	<b>2,979</b>	<b>2,443</b>	<b>2,510</b>	<b>2,040</b>	<b>3,068</b>	<b>2,747</b>
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18221 Unrec Plant & Reg Study Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18222 Nuclear Plant - Trojan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TROJP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1869 Misc Deferred Debits-Trojan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS RATE BASE</b>														
<b>TOTAL RATE BASE ADDITIONS</b>	33,604	33,331	34,321	36,577	36,646	40,033	40,619	41,679	40,814	40,015	38,947	39,077	34,985	38,085
Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Service Deposits</b>														
2281	(114)	(31)	(101)	(137)	(52)	165	19	108	21	(78)	56	182	7	8
2281							(71)	(71)	(71)	(71)	(71)	(71)	(354)	(50)
2283	(151)	(150)	(148)	(147)	(146)	(145)	(144)	(141)	(140)	(140)	(173)	(139)	(138)	(147)
2282	(10,000)	(9,972)	(9,971)	(9,946)	(9,931)	(9,933)	(9,934)	(9,952)	(9,953)	(9,955)	(9,971)	(9,984)	(14,464)	(10,145)
254														
	(10,265)	(10,153)	(10,220)	(10,230)	(10,130)	(9,914)	(10,131)	(10,056)	(10,143)	(10,243)	(10,158)	(10,022)	(14,949)	(10,334)
22841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Misc Oper Provisions - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)
CAGW	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)
254	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	(178,636)	(173,686)	(169,723)	(166,737)	(164,461)	(161,824)	(158,735)	(156,522)	(154,750)	(153,150)	(151,510)	(149,799)	(148,251)	(160,362)
Accum. - WA Accel. Depr Res S	(178,636)	(173,686)	(169,723)	(166,737)	(164,461)	(161,824)	(158,735)	(156,522)	(154,750)	(153,150)	(151,510)	(149,799)	(148,251)	(160,362)
252	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances for Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(2)
SG	(5,741)	(5,647)	(5,648)	(5,614)	(5,760)	(5,811)	(5,863)	(6,055)	(6,314)	(6,545)	(6,666)	(6,829)	(6,889)	(6,089)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(5,743)	(5,650)	(5,651)	(5,616)	(5,763)	(5,814)	(5,866)	(6,058)	(6,317)	(6,548)	(6,670)	(6,833)	(6,893)	(6,092)
25388	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO2 Emissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GPS	(18)	(618)	(559)	(500)	(452)	(393)	(334)	(305)	(246)	(187)	(133)	(75)	(17)	(318)
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(4,752)	(4,753)	(4,951)	(4,939)	(4,933)	(4,913)	(4,899)	(5,561)	(5,555)	(5,655)	(6,891)	(11,968)	(12,681)	(6,143)
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(4,770)	(5,371)	(5,510)	(5,439)	(5,385)	(5,306)	(5,233)	(5,866)	(5,781)	(5,842)	(7,024)	(12,043)	(12,696)	(6,461)
190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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S	43,949	42,711	41,754	41,029	40,445	39,746	39,023	38,457	38,043	37,674	37,237	36,786	36,448	38,425
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	3,738	3,701	3,691	3,674	3,670	3,660	3,424	3,424	3,437	3,448	3,451	3,463	4,973	3,617
IBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BADDEBT	639	656	662	678	650	663	628	628	666	657	660	664	669	656
TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	151	152	154	142	136	131	102	83	77	77	64	58	114	109
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	13	13	13	13	13	13	13	13	13	13	13	13	13	13
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	(673)	(673)	(539)	(360)	(365)	(377)	240	233	221	438	426	426	469	(36)
SNPD	43	128	105	97	95	86	77	75	66	58	52	43	35	77
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Accum Deferred Income Taxes</b>	<b>47,859</b>	<b>46,688</b>	<b>45,840</b>	<b>45,272</b>	<b>44,844</b>	<b>43,922</b>	<b>43,507</b>	<b>42,913</b>	<b>42,523</b>	<b>42,385</b>	<b>41,903</b>	<b>41,453</b>	<b>42,722</b>	<b>43,860</b>
281 Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(11,809)	(11,744)	(11,680)	(11,630)	(11,566)	(11,505)	(11,456)	(11,456)	(11,456)	(11,253)	(11,185)	(11,118)	(11,058)	(11,457)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(11,809)	(11,744)	(11,680)	(11,630)	(11,566)	(11,505)	(11,456)	(11,456)	(11,456)	(11,253)	(11,185)	(11,118)	(11,058)	(11,457)
282 Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DITBAL	(186,444)	(187,213)	(188,000)	(189,103)	(190,129)	(191,139)	(192,470)	(193,020)	(193,605)	(194,248)	(194,925)	(195,570)	(196,208)	(191,729)
JBE	(590)	(530)	(485)	(456)	(438)	(414)	(442)	(423)	(411)	(403)	(394)	(384)	(376)	(438)
SO	3	3	3	3	3	3	3	3	3	3	3	3	3	3
SNPD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNP	(66)	(60)	(60)	(61)	(6)	(6)	(8)	(8)	(8)	(9)	(9)	(9)	(10)	(23)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(187,098)	(187,799)	(188,542)	(189,617)	(190,571)	(191,556)	(192,916)	(193,447)	(194,021)	(194,657)	(195,325)	(195,960)	(196,592)	(192,188)
283 Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	531	537	554	576	527	510	551	544	564	553	543	539	546	545
SG	(51)	(41)	(47)	(79)	(68)	(50)	(41)	(38)	(26)	(66)	(73)	(58)	(44)	(55)
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(2,102)	(2,087)	(2,076)	(2,062)	(2,044)	(2,028)	(1,946)	(2,002)	(2,010)	(2,011)	(2,004)	(1,985)	(1,999)	(2,025)
GPS	(362)	(363)	(364)	(365)	(366)	(366)	(375)	(375)	(375)	(378)	(379)	(380)	(396)	(372)
SNP	(52)	(52)	(51)	(50)	(49)	(48)	(48)	(47)	(46)	(46)	(45)	(44)	(44)	(46)
TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	(141)	(140)	(140)	(139)	(138)	(137)	(136)	(136)	(135)	(134)	(133)	(133)	(132)	(136)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp  
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Description of Account Summary:	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Rate Base 12 ME Jun-22
SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(2,177)	(2,145)	(2,123)	(2,118)	(2,138)	(2,121)	(1,995)	(2,054)	(2,029)	(2,102)	(2,092)	(2,061)	(2,069)	(2,092)
<b>TOTAL ACCUM DEF INCOME TAX</b>	(153,225)	(155,001)	(156,505)	(158,094)	(159,631)	(161,260)	(162,861)	(164,045)	(164,983)	(165,647)	(166,699)	(167,686)	(166,996)	(161,877)
255 Accumulated Investment Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC84	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC85	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC86	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC89	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
<b>Total Accumulated ITC</b>	(352,706)	(349,928)	(347,676)	(346,184)	(345,437)	(344,184)	(342,893)	(342,614)	(342,041)	(341,497)	(342,128)	(346,450)	(349,655)	(345,193)
<b>TOTAL RATE BASE DEDUCTIONS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108SP Steam Prod Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(444)	(518)	(592)	(667)	(741)	(815)	(889)	(963)	(1,037)	(1,111)	(1,185)	(1,259)	(1,333)	(889)
SG-P	-	(1)	(2)	-	(1)	(3)	-	(1)	(3)	-	(1)	(3)	-	(1)
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(6,394)	(6,431)	(6,467)	(6,502)	(6,539)	(6,575)	(6,607)	(6,644)	(6,680)	(6,713)	(6,749)	(6,786)	(6,821)	(6,608)
CAGW	(30,891)	(31,259)	(31,596)	(31,843)	(32,214)	(32,586)	(32,883)	(33,253)	(33,624)	(33,945)	(34,316)	(34,662)	(34,841)	(32,921)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	(148,378)	(149,598)	(150,770)	(151,809)	(153,029)	(154,278)	(155,425)	(156,677)	(157,924)	(159,087)	(160,322)	(161,485)	(161,890)	(155,461)
CAGE	(186,108)	(187,807)	(189,428)	(190,821)	(192,523)	(194,256)	(195,804)	(197,538)	(199,268)	(200,855)	(202,573)	(204,195)	(204,886)	(195,880)
108NP Nuclear Prod Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108HP Hydraulic Prod Plant Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(32,145)	(32,269)	(32,417)	(32,554)	(32,696)	(32,825)	(32,974)	(33,117)	(33,259)	(33,389)	(33,529)	(33,672)	(33,793)	(32,972)
SG	(7,491)	(7,549)	(7,607)	(7,657)	(7,715)	(7,773)	(7,821)	(7,879)	(7,938)	(7,989)	(8,054)	(8,054)	(8,074)	(7,809)
SG-P	(39,636)	(39,817)	(40,023)	(40,211)	(40,411)	(40,598)	(40,795)	(40,996)	(41,197)	(41,328)	(41,524)	(41,726)	(41,867)	(40,781)
108OP Other Production Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-W	32,029	31,077	30,128	29,177	28,222	27,267	26,312	25,355	24,398	23,440	22,483	21,525	20,564	26,308
SG	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
CAGW	(51,798)	(52,167)	(52,536)	(52,909)	(53,278)	(53,647)	(54,017)	(54,386)	(54,747)	(55,106)	(55,476)	(55,845)	(56,080)	(54,004)
SG-P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-U	(19,782)	(21,102)	(22,420)	(23,744)	(25,067)	(26,392)	(27,717)	(29,043)	(30,368)	(31,678)	(33,005)	(34,332)	(35,508)	(27,709)



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	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
108EP Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRODUCTION PLANT DEPR</b>	<b>(245,525)</b>	<b>(248,726)</b>	<b>(251,871)</b>	<b>(254,775)</b>	<b>(258,001)</b>	<b>(261,246)</b>	<b>(264,316)</b>	<b>(267,577)</b>	<b>(270,825)</b>	<b>(273,860)</b>	<b>(277,102)</b>	<b>(280,253)</b>	<b>(282,261)</b>	<b>(264,370)</b>
Summary of Prod Plant Depreciation by Factor														
S	(444)	(518)	(592)	(667)	(741)	(815)	(889)	(963)	(1,037)	(1,111)	(1,185)	(1,259)	(1,333)	(889)
SG-P	(32,145)	(32,270)	(32,419)	(32,554)	(32,697)	(32,828)	(32,974)	(33,118)	(33,262)	(33,398)	(33,530)	(33,674)	(33,793)	(32,974)
SG-U	(7,491)	(7,549)	(7,607)	(7,657)	(7,715)	(7,773)	(7,821)	(7,879)	(7,938)	(7,999)	(8,054)	(8,104)	(8,174)	(7,809)
SG	(6,406)	(6,442)	(6,479)	(6,514)	(6,550)	(6,587)	(6,619)	(6,655)	(6,692)	(6,724)	(6,761)	(6,798)	(6,833)	(6,620)
CAGW	(82,890)	(83,426)	(84,133)	(84,752)	(85,492)	(86,232)	(86,900)	(87,639)	(88,371)	(89,051)	(89,791)	(90,507)	(90,921)	(86,925)
SG-W	32,029	31,077	30,128	29,177	28,222	27,267	26,312	25,355	24,398	23,440	22,483	21,525	20,564	26,308
JBG	(148,378)	(149,598)	(150,770)	(151,809)	(153,029)	(154,278)	(155,425)	(156,677)	(157,924)	(159,087)	(160,322)	(161,485)	(161,890)	(155,461)
SSCCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OF Prod Plant Depreciation by Factor</b>	<b>(245,525)</b>	<b>(248,726)</b>	<b>(251,871)</b>	<b>(254,775)</b>	<b>(258,001)</b>	<b>(261,246)</b>	<b>(264,316)</b>	<b>(267,577)</b>	<b>(270,825)</b>	<b>(273,860)</b>	<b>(277,102)</b>	<b>(280,253)</b>	<b>(282,261)</b>	<b>(264,370)</b>
108TP Transmission Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(159,626)	(160,415)	(161,285)	(161,954)	(162,655)	(163,554)	(163,890)	(163,890)	(164,703)	(164,988)	(165,835)	(166,579)	(166,530)	(163,488)
<b>TOTAL TRANS PLANT ACCUM DEPR</b>	<b>(159,794)</b>	<b>(160,583)</b>	<b>(161,454)</b>	<b>(161,954)</b>	<b>(162,826)</b>	<b>(163,725)</b>	<b>(163,267)</b>	<b>(164,062)</b>	<b>(164,876)</b>	<b>(165,155)</b>	<b>(166,003)</b>	<b>(166,747)</b>	<b>(166,699)</b>	<b>(163,658)</b>
108360 Land and Land Rights	(200)	(201)	(201)	(202)	(203)	(204)	(204)	(205)	(206)	(206)	(206)	(207)	(207)	(204)
108361 Structures and Improvements	(1,365)	(1,374)	(1,383)	(1,384)	(1,395)	(1,406)	(1,406)	(1,413)	(1,420)	(1,511)	(1,522)	(1,532)	(1,502)	(1,432)
108362 Station Equipment	(27,225)	(27,372)	(27,516)	(27,548)	(27,703)	(27,858)	(27,853)	(27,922)	(28,046)	(28,277)	(28,433)	(28,560)	(28,465)	(27,911)
108363 Storage Battery Equipment	(27,225)	(27,372)	(27,516)	(27,548)	(27,703)	(27,858)	(27,853)	(27,922)	(28,046)	(28,277)	(28,433)	(28,560)	(28,465)	(27,911)
108364 Poles, Towers & Fixtures	(75,631)	(75,931)	(76,249)	(76,444)	(76,756)	(77,075)	(77,200)	(77,509)	(77,800)	(77,568)	(77,880)	(78,201)	(78,208)	(77,127)
108365 Overhead Conductors	(37,212)	(37,366)	(37,534)	(37,623)	(37,787)	(37,937)	(37,990)	(38,151)	(38,294)	(38,073)	(38,247)	(38,421)	(38,421)	(37,937)
108366 Underground Conduit	(11,065)	(11,103)	(11,143)	(11,192)	(11,233)	(11,270)	(11,310)	(11,350)	(11,394)	(11,435)	(11,478)	(11,520)	(11,539)	(11,311)
108367 Underground Conductors	(11,065)	(11,103)	(11,143)	(11,192)	(11,233)	(11,270)	(11,310)	(11,350)	(11,394)	(11,435)	(11,478)	(11,520)	(11,539)	(11,311)

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S	(13,563)	(13,617)	(13,666)	(13,706)	(13,765)	(13,824)	(13,852)	(13,911)	(13,971)	(14,089)	(14,150)	(14,210)	(14,217)	(13,888)
	(13,563)	(13,617)	(13,666)	(13,706)	(13,765)	(13,824)	(13,852)	(13,911)	(13,971)	(14,089)	(14,150)	(14,210)	(14,217)	(13,888)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(64,804)	(65,012)	(65,243)	(65,476)	(65,677)	(65,890)	(66,051)	(66,269)	(66,438)	(66,721)	(66,344)	(66,562)	(66,650)	(65,901)
	(64,804)	(65,012)	(65,243)	(65,476)	(65,677)	(65,890)	(66,051)	(66,269)	(66,438)	(66,721)	(66,344)	(66,562)	(66,650)	(65,901)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(32,899)	(33,033)	(33,174)	(33,288)	(33,405)	(33,549)	(33,612)	(33,754)	(33,892)	(34,074)	(34,221)	(34,363)	(34,373)	(33,665)
	(32,899)	(33,033)	(33,174)	(33,288)	(33,405)	(33,549)	(33,612)	(33,754)	(33,892)	(34,074)	(34,221)	(34,363)	(34,373)	(33,665)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(8,063)	(8,118)	(8,166)	(8,134)	(8,191)	(8,248)	(8,210)	(8,270)	(8,331)	(8,579)	(8,639)	(8,699)	(8,654)	(8,329)
	(8,063)	(8,118)	(8,166)	(8,134)	(8,191)	(8,248)	(8,210)	(8,270)	(8,331)	(8,579)	(8,639)	(8,699)	(8,654)	(8,329)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108371 Installations on Customers Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(424)	(425)	(427)	(428)	(430)	(432)	(433)	(434)	(435)	(421)	(423)	(425)	(425)	(428)
	(424)	(425)	(427)	(428)	(430)	(432)	(433)	(434)	(435)	(421)	(423)	(425)	(425)	(428)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108372 Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108373 Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(1,751)	(1,761)	(1,770)	(1,770)	(1,779)	(1,788)	(1,787)	(1,797)	(1,804)	(1,792)	(1,802)	(1,811)	(1,807)	(1,787)
	(1,751)	(1,761)	(1,770)	(1,770)	(1,779)	(1,788)	(1,787)	(1,797)	(1,804)	(1,792)	(1,802)	(1,811)	(1,807)	(1,787)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108D00 Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108D5 Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DP Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	523	500	476	533	519	504	616	600	584	350	342	336	302	481
	523	500	476	533	519	504	616	600	584	350	342	336	302	481
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISTRIBUTION PLANT DEPR</b>	<b>(273,678)</b>	<b>(274,814)</b>	<b>(275,996)</b>	<b>(276,644)</b>	<b>(277,805)</b>	<b>(278,976)</b>	<b>(279,292)</b>	<b>(280,386)</b>	<b>(281,447)</b>	<b>(281,786)</b>	<b>(283,001)</b>	<b>(284,176)</b>	<b>(284,166)</b>	<b>(279,437)</b>
Summary of Distribution Plant Depr by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(273,678)	(274,814)	(275,996)	(276,644)	(277,805)	(278,976)	(279,292)	(280,386)	(281,447)	(281,786)	(283,001)	(284,176)	(284,166)	(279,437)
	(273,678)	(274,814)	(275,996)	(276,644)	(277,805)	(278,976)	(279,292)	(280,386)	(281,447)	(281,786)	(283,001)	(284,176)	(284,166)	(279,437)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108GP General Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(24,976)	(25,143)	(25,265)	(25,376)	(25,477)	(25,625)	(25,103)	(25,133)	(25,281)	(25,134)	(25,283)	(25,454)	(25,617)	(25,298)
SG-P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(6,507)	(6,563)	(6,611)	(6,679)	(6,735)	(6,792)	(6,142)	(6,156)	(6,207)	(6,289)	(6,345)	(6,392)	(6,461)	(6,450)
CN	(490)	(496)	(501)	(470)	(475)	(480)	(457)	(462)	(467)	(471)	(472)	(477)	(483)	(476)
SO	(8,255)	(8,336)	(8,352)	(8,413)	(8,537)	(8,375)	(8,151)	(8,228)	(8,356)	(8,377)	(8,458)	(8,549)	(8,639)	(8,382)
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	(383)	(387)	(391)	(394)	(398)	(402)	(390)	(372)	(372)	(378)	(382)	(386)	(388)	(386)

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
CAGE	-													
JBG	(1,539)	(1,562)	(1,584)	(1,605)	(1,627)	(1,649)	(1,641)	(1,632)	(1,654)	(1,669)	(1,692)	(1,714)	(1,733)	(1,639)
JBE	-													
CAEW	-													
CAEE	-													
CAGE	-													
CAGE	-													
CAGE	(42,152)	(42,487)	(42,704)	(42,937)	(43,248)	(43,322)	(41,874)	(41,982)	(42,338)	(42,318)	(42,631)	(42,971)	(43,321)	(42,629)
108MP Mining Plant Accumulated Depr.														
S														
CAEW														
CAEE														
JBE														
108MP Less Centralia Sius Depreciation														
S														
1081390 Accum Depr - Capital Lease														
SO														
Remove Capital Leases														
1081399 Accum Depr - Capital Lease														
S														
SE														
Remove Capital Leases														
<b>TOTAL GENERAL PLANT ACCUM DEPR</b>	<b>(42,152)</b>	<b>(42,487)</b>	<b>(42,704)</b>	<b>(42,937)</b>	<b>(43,248)</b>	<b>(43,322)</b>	<b>(41,874)</b>	<b>(41,982)</b>	<b>(42,338)</b>	<b>(42,318)</b>	<b>(42,631)</b>	<b>(42,971)</b>	<b>(43,321)</b>	<b>(42,629)</b>
Summary of General Depreciation by Factor														
S														
SG-P	(24,976)	(25,143)	(25,265)	(25,376)	(25,477)	(25,625)	(25,103)	(25,133)	(25,281)	(25,134)	(25,283)	(25,454)	(25,617)	(25,298)
SG-U														
SG	(6,507)	(6,563)	(6,611)	(6,679)	(6,735)	(6,792)	(6,142)	(6,156)	(6,207)	(6,289)	(6,345)	(6,392)	(6,461)	(6,450)
CN	(490)	(496)	(501)	(470)	(475)	(480)	(457)	(462)	(467)	(471)	(472)	(477)	(483)	(476)
SO	(8,255)	(8,336)	(8,352)	(8,413)	(8,537)	(8,375)	(8,151)	(8,228)	(8,356)	(8,377)	(8,458)	(8,549)	(8,639)	(8,382)
SE														
CAGW	(383)	(387)	(391)	(394)	(398)	(402)	(380)	(372)	(372)	(378)	(382)	(386)	(388)	(386)
CAGE														
JBG	(1,539)	(1,562)	(1,584)	(1,605)	(1,627)	(1,649)	(1,641)	(1,632)	(1,654)	(1,669)	(1,692)	(1,714)	(1,733)	(1,639)
JBE														
CAEW														
CAEE														
CAGE														
CAGE														
Remove Capital Leases														
Total General Depreciation by Factor	(42,152)	(42,487)	(42,704)	(42,937)	(43,248)	(43,322)	(41,874)	(41,982)	(42,338)	(42,318)	(42,631)	(42,971)	(43,321)	(42,629)

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
TOTAL ACCUM DEPR - PLANT IN SERV	(721,148)	(726,610)	(732,026)	(736,310)	(741,881)	(747,270)	(748,748)	(754,007)	(759,486)	(763,119)	(768,737)	(774,148)	(776,448)	(750,095)
111SP Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111GP Accum Prov for Amort-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(1,855)	(1,864)	(1,872)	(1,880)	(1,888)	(1,896)	(1,904)	(1,912)	(1,920)	(1,928)	(1,936)	(1,944)	(1,952)	(1,904)
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(83)	(84)	(85)	(85)	(86)	(86)	(87)	(88)	(88)	(89)	(90)	(90)	(91)	(87)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(1,939)	(1,947)	(1,956)	(1,965)	(1,973)	(1,982)	(1,991)	(1,999)	(2,008)	(2,017)	(2,025)	(2,034)	(2,043)	(1,991)
111HP Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	(250)	(253)	(255)	(257)	(259)	(261)	(263)	(265)	(267)	(269)	(271)	(273)	(275)	(263)
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(250)	(253)	(255)	(257)	(259)	(261)	(263)	(265)	(267)	(269)	(271)	(273)	(275)	(263)
111IP Accum Prov for Amort-Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(11)	(11)	(11)	(11)	(12)	(12)	(12)	(13)	(13)	(13)	(13)	(14)	(14)	(12)
SG-P	(9,139)	(9,157)	(9,175)	(9,193)	(9,211)	(9,229)	(9,247)	(9,265)	(9,283)	(9,301)	(9,319)	(9,337)	(9,354)	(9,247)
SG-U	(491)	(493)	(495)	(498)	(500)	(502)	(504)	(507)	(509)	(511)	(513)	(516)	(518)	(504)
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(4,454)	(4,531)	(4,498)	(4,348)	(4,332)	(4,395)	(4,406)	(4,459)	(4,522)	(4,584)	(4,660)	(4,736)	(4,793)	(4,508)
CAGW	(4,560)	(4,569)	(4,579)	(4,589)	(4,598)	(4,608)	(4,617)	(4,627)	(4,636)	(4,646)	(4,656)	(4,665)	(4,675)	(4,617)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	(10,967)	(11,065)	(11,165)	(11,219)	(11,301)	(11,394)	(11,099)	(11,028)	(11,118)	(11,207)	(11,297)	(11,387)	(11,478)	(11,195)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	(394)	(400)	(406)	(412)	(418)	(424)	(430)	(436)	(441)	(447)	(453)	(459)	(465)	(430)
JBG	(22,430)	(22,547)	(22,656)	(22,772)	(22,895)	(23,024)	(23,124)	(23,254)	(23,386)	(23,530)	(23,551)	(23,688)	(23,828)	(23,130)
SO	(52,446)	(52,774)	(52,986)	(53,042)	(53,267)	(53,586)	(53,279)	(53,587)	(53,908)	(54,240)	(54,482)	(54,801)	(55,124)	(53,643)
Less Non-Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(52,446)	(52,774)	(52,986)	(53,042)	(53,267)	(53,586)	(53,279)	(53,587)	(53,908)	(54,240)	(54,482)	(54,801)	(55,124)	(53,643)
111390 Accum Amtr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp  
Washington 2023 General Rate Case  
Historical Rate Base - AMA Method  
Description of Account Summary:

	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases Amtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ACCUM PROV FOR AMORTIZ</b>	<b>(54,635)</b>	<b>(54,974)</b>	<b>(55,197)</b>	<b>(55,263)</b>	<b>(55,499)</b>	<b>(55,829)</b>	<b>(55,533)</b>	<b>(55,852)</b>	<b>(56,183)</b>	<b>(56,525)</b>	<b>(56,758)</b>	<b>(57,109)</b>	<b>(57,442)</b>	<b>(55,897)</b>
Summary of Amortization by Factor														
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	(1,866)	(1,874)	(1,883)	(1,891)	(1,899)	(1,908)	(1,916)	(1,924)	(1,932)	(1,941)	(1,949)	(1,957)	(1,966)	(1,916)
SG-U	(9,390)	(9,410)	(9,430)	(9,450)	(9,470)	(9,490)	(9,510)	(9,530)	(9,550)	(9,570)	(9,590)	(9,610)	(9,630)	(9,510)
SE	(491)	(493)	(495)	(498)	(500)	(502)	(504)	(507)	(509)	(511)	(513)	(516)	(518)	(504)
SO	(22,513)	(22,631)	(22,741)	(22,857)	(22,980)	(23,110)	(23,211)	(23,342)	(23,474)	(23,619)	(23,640)	(23,779)	(23,919)	(23,217)
CN	(10,967)	(11,065)	(11,165)	(11,219)	(11,301)	(11,394)	(10,999)	(11,028)	(11,118)	(11,207)	(11,297)	(11,387)	(11,478)	(11,195)
SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	(394)	(400)	(406)	(412)	(418)	(424)	(430)	(436)	(441)	(447)	(453)	(459)	(465)	(430)
CAGW	(4,560)	(4,569)	(4,579)	(4,589)	(4,598)	(4,608)	(4,617)	(4,627)	(4,636)	(4,646)	(4,656)	(4,665)	(4,675)	(4,617)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(4,454)	(4,531)	(4,498)	(4,348)	(4,332)	(4,395)	(4,406)	(4,459)	(4,522)	(4,584)	(4,660)	(4,736)	(4,793)	(4,508)
<b>Total Provision For Amortization by Factor</b>	<b>(54,635)</b>	<b>(54,974)</b>	<b>(55,197)</b>	<b>(55,263)</b>	<b>(55,499)</b>	<b>(55,829)</b>	<b>(55,533)</b>	<b>(55,852)</b>	<b>(56,183)</b>	<b>(56,525)</b>	<b>(56,758)</b>	<b>(57,109)</b>	<b>(57,442)</b>	<b>(55,897)</b>

# B-Tabs



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100		49,441	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100		87,921	-	-	-	-	87,921	-	-
4401000	RESIDENTIAL SALES	301100		647,937	647,937	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100		853,460	-	-	-	853,460	-	-	-
4401000	RESIDENTIAL SALES	301100		160,949	-	160,949	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100		97,133	-	-	97,133	-	-	-	-
4401000	RESIDENTIAL SALES	301100		12,420	-	-	12,420	-	-	-	-
4401000	RESIDENTIAL -Alt Revenue Program Adj	301106		4,869	-	4,869	-	-	-	-	-
4401000	RESIDENTIAL Revenue Actgt Adjustments	301107		(660)	-	-	-	-	-	-	-
4401000	RESIDENTIAL Revenue Actgt Adjustments	301107		258	-	-	-	-	258	-	-
4401000	RESIDENTIAL Revenue Actgt Adjustments	301107		(1,338)	(1,338)	-	-	-	-	-	-
4401000	RESIDENTIAL Revenue Actgt Adjustments	301107		(980)	-	-	-	(980)	-	-	-
4401000	RESIDENTIAL Revenue Actgt Adjustments	301107		(2,338)	-	(2,338)	-	-	-	-	-
4401000	RESIDENTIAL Revenue Actgt Adjustments	301107		(2)	-	-	(2)	-	-	-	-
4401000	RESIDENTIAL Revenue Adj - Deferred NPC M	301108		12,823	-	-	39	-	12,823	-	-
4401000	RESIDENTIAL Revenue Adj - Deferred NPC M	301108		39	-	-	-	-	-	-	-
4401000	RESIDENTIAL Revenue Adj - Deferred NPC M	301108		(130)	-	-	(130)	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		(227)	-	-	-	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		1,319	-	-	-	-	1,319	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		427	-	427	-	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		(6,300)	-	-	-	(6,300)	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		5,698	-	5,698	-	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		(768)	-	-	2,242	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	301109		2,242	-	-	(768)	-	-	-	-
4401000	RESIDENTIAL - Income Tax Deferral Adj	301110		1,241	-	-	-	-	-	-	-
4401000	RESIDENTIAL - Income Tax Deferral Adj	301110		2,812	-	2,812	-	-	-	-	-
4401000	RESIDENTIAL - Income Tax Deferral Adj	301110		855	-	-	855	-	-	-	-
4401000	RESIDENTIAL - Income Tax Deferral Adj	301110		248	-	-	248	-	-	-	-
4401000	RESIDENTIAL - OR Corp Act Tax Rev Adj	301111		3,504	-	-	-	-	-	-	3,504
4401000	RESIDENTIAL - Customer Bill Credits	301112		(116)	-	-	-	-	(116)	-	-
4401000	RESIDENTIAL - Customer Bill Credits	301112		(1,501)	(1,501)	-	-	-	-	-	-
4401000	RESIDENTIAL - Customer Bill Credits	301112		(3,064)	-	-	-	(3,064)	-	-	-
4401000	RESIDENTIAL - UNCOLLECTIBLE	301119		20	-	-	-	-	-	-	-
4401000	RESIDENTIAL - UNCOLLECTIBLE	301119		87	-	-	-	-	87	-	-
4401000	RESIDENTIAL - UNCOLLECTIBLE	301119		209	-	209	-	-	-	-	-
4401000	RESIDENTIAL - UNCOLLECTIBLE	301119		375	-	-	-	375	-	-	-
4401000	RESIDENTIAL - UNCOLLECTIBLE	301119		66	-	-	66	-	-	-	-
4401000	RESIDENTIAL - UNCOLLECTIBLE	301119		136	-	-	136	-	-	-	-
4401000	Solar Feed-In Revenue - Residential	301165		3,137	-	-	-	-	-	-	3,137
4401000	Community Solar Revenue-Residential	301168		241	-	-	-	-	241	-	-
4401000	DSM Revenue - Residential	301170		40,811	-	-	-	-	-	-	40,811
4401000	DSM Revenue - Residential Cat 2 Gen Svc	301171		32	-	-	-	-	-	-	32
4401000	Blue Sky Revenue Residential	301180		4,310	-	-	-	-	4,310	-	-
4401000	Other Cust Retail Revenue-Residential	301190		258	-	-	-	-	-	-	258
<b>4401000 Total</b>			<b>1,977,126</b>	<b>49,815</b>	<b>648,546</b>	<b>169,412</b>	<b>111,278</b>	<b>856,314</b>	<b>89,469</b>	<b>-</b>	<b>52,291</b>
4421000	COMMERCIAL SALES	301200		31,945	31,945	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200		46,262	-	-	-	-	46,262	-	-
4421000	COMMERCIAL SALES	301200		469,979	469,979	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200		767,438	-	-	-	767,438	-	-	-
4421000	COMMERCIAL SALES	301200		129,877	-	129,877	-	-	-	-	-
4421000	COMMERCIAL SALES	301200		106,173	-	-	106,173	-	-	-	-
4421000	COMMERCIAL SALES	301206		(1,085)	-	(1,085)	-	-	-	-	-
4421000	Commercial Revenue Actgt Adjustments	301207		(387)	(387)	-	-	-	-	-	-
4421000	Commercial Revenue Actgt Adjustments	301207		160	-	-	-	-	160	-	-
4421000	Commercial Revenue Actgt Adjustments	301207		(995)	(995)	-	-	-	-	-	-



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301207	300	-	-	-	-	300	-	-	-
4421000	COMMERCIAL SALES	301207	(308)	-	-	(308)	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	(5)	-	-	-	(5)	-	-	-	-
4421000	COMMERCIAL SALES	301208	15,189	-	-	-	-	15,189	-	-	-
4421000	COMMERCIAL SALES	301208	37	-	-	-	37	-	-	-	-
4421000	COMMERCIAL SALES	301208	(169)	-	-	-	(169)	-	-	-	-
4421000	COMMERCIAL SALES	301209	947	-	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	(70)	-	-	-	-	-	(70)	-	-
4421000	COMMERCIAL SALES	301209	(8,485)	-	-	(8,485)	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	(6,600)	-	-	-	-	(6,600)	-	-	-
4421000	COMMERCIAL SALES	301209	2,041	-	-	2,041	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	(1,566)	-	-	-	(1,566)	-	-	-	-
4421000	COMMERCIAL SALES	301209	(175)	-	-	-	(175)	-	-	-	-
4421000	COMMERCIAL SALES	301210	759	-	-	759	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	2,627	-	-	2,627	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	789	-	-	789	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	322	-	-	-	322	-	-	-	-
4421000	COMMERCIAL SALES	301211	2,500	-	-	-	-	-	-	-	2,500
4421000	COMMERCIAL SALES	301212	(11)	-	-	-	-	-	(11)	-	-
4421000	COMMERCIAL SALES	301212	(169)	-	-	(169)	-	-	-	-	-
4421000	COMMERCIAL SALES	301212	(242)	-	-	-	-	(242)	-	-	-
4421000	COMMERCIAL SALES	301212	(60)	-	-	(60)	-	-	-	-	-
4421000	COMMERCIAL SALES	301265	3,105	-	-	-	-	-	-	-	3,105
4421000	COMMERCIAL SALES	301268	175	-	-	-	-	-	-	-	175
4421000	COMMERCIAL SALES	301270	34,420	-	-	-	-	-	-	-	34,420
4421000	COMMERCIAL SALES	301271	2,328	-	-	-	-	-	-	-	2,328
4421000	COMMERCIAL SALES	301272	103	-	-	-	-	-	-	-	103
4421000	COMMERCIAL SALES	301280	1,673	-	-	-	-	-	-	-	1,673
4421000	COMMERCIAL SALES	301290	257	-	-	-	-	-	-	-	257
<b>4421000 Total</b>			<b>1,609,734</b>	<b>33,264</b>	<b>462,957</b>	<b>131,291</b>	<b>115,235</b>	<b>776,085</b>	<b>46,340</b>	-	<b>44,561</b>
4422000	IND SLS/EXCL IRRIG	301300	6,699	-	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	14,667	-	-	-	-	-	14,667	-	-
4422000	IND SLS/EXCL IRRIG	301300	106,824	-	-	106,824	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	329,533	-	-	-	-	329,533	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	56,424	-	-	56,424	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	308,311	-	-	-	308,311	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	57,650	-	-	-	57,650	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	87,516	-	-	-	-	-	87,516	-	-
4422000	IND SLS/EXCL IRRIG	301304	144,976	-	-	-	-	144,976	-	-	-
4422000	IND SLS/EXCL IRRIG	301306	18	-	-	-	18	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	(83)	-	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	267	-	-	-	-	-	267	-	-
4422000	IND SLS/EXCL IRRIG	301307	267	-	-	267	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	(1,030)	-	-	-	-	(1,030)	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	610	-	-	610	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	(62)	-	-	-	(62)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	13,250	-	-	-	-	13,250	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	20	-	-	-	20	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	(767)	-	-	-	(767)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	(201)	-	-	-	(201)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	2,008	-	-	-	-	-	-	-	2,008
4422000	IND SLS/EXCL IRRIG	301309	(1,007)	-	-	(1,007)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	(4,400)	-	-	-	-	(4,400)	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	1,243	-	-	-	1,243	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	(2,492)	-	-	-	(2,492)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	(2,308)	-	-	-	(2,308)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	187	-	-	187	-	-	-	-	-





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	301310	1,032	1,032	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	325	325	-	325	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	1,462	-	-	1,462	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301311	569	-	-	-	-	-	-	-	569
4422000	IND SLS/EXCL IRRIG	301312	(1)	-	-	-	-	-	(1)	-	-
4422000	IND SLS/EXCL IRRIG	301312	(3)	-	(3)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	(10)	-	-	-	-	(10)	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	(1)	-	-	(1)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301365	1,560	-	-	-	-	-	-	-	1,560
4422000	IND SLS/EXCL IRRIG	301368	48	-	-	-	-	-	-	-	48
4422000	IND SLS/EXCL IRRIG	301370	14,779	-	-	-	-	-	-	-	14,779
4422000	IND SLS/EXCL IRRIG	301371	525	-	-	-	-	-	-	-	525
4422000	IND SLS/EXCL IRRIG	301372	2,464	-	-	-	-	-	-	-	2,464
4422000	IND SLS/EXCL IRRIG	301380	596	-	-	-	-	-	-	-	596
4422000	IND SLS/EXCL IRRIG	301390	78	-	-	-	-	-	-	-	78
<b>4422000 Total</b>			<b>1,141,542</b>	<b>6,601</b>	<b>107,114</b>	<b>58,638</b>	<b>361,794</b>	<b>482,319</b>	<b>104,457</b>	-	<b>20,620</b>
4423000	INDUST SALES-IRRIG	301450	13,766	13,766	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	56,934	56,934	-	-	-	-	56,934	-	-
4423000	INDUST SALES-IRRIG	301450	20,531	20,531	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	19,335	-	-	-	-	19,335	-	-	-
4423000	INDUST SALES-IRRIG	301450	14,537	-	-	14,537	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	2,098	-	-	-	2,098	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	622	-	-	-	622	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	(1)	-	-	-	-	-	(1)	-	-
4423000	INDUST SALES-IRRIG	301453	(9)	-	(9)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	(3)	-	-	-	-	(3)	-	-	-
4423000	INDUST SALES-IRRIG	301453	(14)	-	-	(14)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301454	110	110	-	-	-	-	-	-	110
4423000	INDUST SALES-IRRIG	301455	339	339	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	199	199	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	62	62	-	-	62	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	8	8	-	-	8	-	-	-	-
4423000	INDUST SALES-IRRIG	301456	27	27	-	-	27	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	(168)	(168)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	202	202	-	-	-	-	202	-	-
4423000	INDUST SALES-IRRIG	301457	(38)	(38)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	(35)	(35)	-	-	-	(35)	-	-	-
4423000	INDUST SALES-IRRIG	301457	545	545	-	-	545	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	0	0	-	-	0	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	448	448	-	-	448	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	4	4	-	-	4	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	(4)	(4)	-	-	(4)	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	(136)	(136)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	(4,238)	(4,238)	-	-	-	-	(4,238)	-	-
4423000	INDUST SALES-IRRIG	301459	(830)	(830)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	(89)	(89)	-	-	-	(89)	-	-	-
4423000	INDUST SALES-IRRIG	301459	(1,729)	(1,729)	-	-	(1,729)	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	39	39	-	-	39	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	(18)	(18)	-	-	(18)	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	44	44	-	-	44	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	(85)	(85)	-	-	-	(85)	-	-	-
4423000	INDUST SALES-IRRIG	301461	275	275	-	-	275	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	118	118	-	-	118	-	-	-	-
4423000	INDUST SALES-IRRIG	301468	7	7	-	-	7	-	-	-	-
4423000	INDUST SALES-IRRIG	301470	3,232	3,232	-	-	3,232	-	-	-	-
4423000	INDUST SALES-IRRIG	301480	3	3	-	-	3	-	-	-	-
4423000	INDUST SALES-IRRIG	301490	33	33	-	-	33	-	-	-	-



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4420000 Total</b>			<b>126,120</b>	<b>13,846</b>	<b>19,767</b>	<b>13,707</b>	<b>2,745</b>	<b>19,656</b>	<b>52,896</b>		<b>3,502</b>
4441000	PUB ST/HWY LIGHT	CA	374	374	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	IDU	507	-	-	-	-	-	507	-	-
4441000	PUB ST/HWY LIGHT	OR	4,706	-	4,706	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	UT	6,004	-	-	-	-	6,004	-	-	-
4441000	PUB ST/HWY LIGHT	WA	538	-	-	538	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYP	1,618	-	-	-	1,618	-	-	-	-
4441000	PUB ST/HWY LIGHT	WYU	266	-	-	-	266	-	-	-	-
4441000	PUB ST/HWY LIGHT	CA	(4)	(4)	-	-	-	-	-	-	-
4441000	Public ST/Hwy Lights Rev Acctg Adjustmen	IDU	2	-	-	-	-	-	2	-	-
4441000	Public ST/Hwy Lights Rev Acctg Adjustmen	OR	13	-	13	-	-	-	-	-	-
4441000	Public ST/Hwy Lights Rev Acctg Adjustmen	UT	(8)	-	-	-	-	(8)	-	-	-
4441000	Public ST/Hwy Lights Rev Acctg Adjustmen	WA	2	-	-	2	-	-	-	-	-
4441000	Public ST/Hwy Lights Rev Acctg Adjustmen	WYP	(0)	-	-	-	(0)	-	-	-	-
4441000	Public ST/Hwy Lgt Rev Adj-Def NPC Mech	WYU	100	-	-	-	-	100	-	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	5	5	-	-	-	-	-	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	82	-	82	-	-	-	-	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(39)	-	-	-	-	(39)	-	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	(41)	-	-	-	-	-	-	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(33)	-	-	-	(33)	-	-	-	-
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(12)	-	-	-	-	(12)	-	-	-
4441000	St&Hwy Light - Income Tax Deferral Adjs	CA	6	6	-	-	-	-	-	-	-
4441000	St&Hwy Light - Income Tax Deferral Adjs	OR	12	-	12	-	-	-	-	-	-
4441000	St&Hwy Light - Income Tax Deferral Adjs	WA	4	-	4	-	-	-	-	-	-
4441000	St&Hwy Light - Income Tax Deferral Adjs	WYP	3	-	-	3	-	-	-	-	-
4441000	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	25	-	-	-	-	-	-	-	25
4441000	St&Hwy Light - Customer Bill Credits	IDU	(0)	-	-	-	-	-	(0)	-	-
4441000	St&Hwy Light - Customer Bill Credits	OR	(2)	-	-	(2)	-	-	-	-	-
4441000	St&Hwy Light - Customer Bill Credits	UT	(1)	-	-	-	-	(1)	-	-	-
4441000	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	4	-	-	-	-	-	-	-	4
4441000	Community Solar Revenue-St/Hwy Lightg	OTHER	0	-	-	-	-	-	-	-	0
4441000	DSM Revenue - Street/Hwy Lighting	OTHER	244	-	-	-	-	-	-	-	244
4441000	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	1	-	-	-	-	-	1	-	-
<b>4441000 Total</b>			<b>14,371</b>	<b>380</b>	<b>4,811</b>	<b>503</b>	<b>1,840</b>	<b>6,057</b>	<b>506</b>		<b>275</b>
4470000	Sales for Resale-Non NPC		13,531	-	-	-	-	-	-	-	-
4470000	Sales for Resale-NPC	WA	1,286	-	-	1,286	-	-	-	-	-
<b>4471000 Total</b>			<b>14,816</b>			<b>1,286</b>					
4491800	PRV RTE RFDS-RESLE	SG	3,240	50	862	259	450	1,433	186	1	-
<b>4491800 Total</b>			<b>3,240</b>	<b>50</b>	<b>862</b>	<b>259</b>	<b>450</b>	<b>1,433</b>	<b>186</b>	<b>1</b>	
4501000	FORF DISC/INT-RES	CA	186	186	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	IDU	264	-	-	-	-	-	264	-	-
4501000	FORF DISC/INT-RES	OR	10	-	10	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	UT	3,745	-	-	-	-	3,745	-	-	-
4501000	FORF DISC/INT-RES	WA	(1)	-	-	(1)	-	-	-	-	-
4501000	FORF DISC/INT-RES	WYP	625	-	-	-	625	-	-	-	-
4501000	FORF DISC/INT-RES	WYU	61	-	-	-	61	-	-	-	-
<b>4501000 Total</b>			<b>4,890</b>	<b>186</b>	<b>10</b>	<b>(1)</b>	<b>685</b>	<b>3,745</b>	<b>264</b>		
4502000	FORF DISC/INT-COMM	CA	47	47	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	IDU	26	-	-	-	-	-	26	-	-
4502000	FORF DISC/INT-COMM	OR	4	-	4	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	UT	871	-	-	-	-	871	-	-	-
4502000	FORF DISC/INT-COMM	WA	(0)	-	-	(0)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	WYP	143	-	-	-	143	-	-	-	-
4502000	FORF DISC/INT-COMM	WYU	27	-	-	-	27	-	-	-	-
<b>4502000 Total</b>			<b>1,117</b>	<b>47</b>	<b>4</b>	<b>(0)</b>	<b>170</b>	<b>871</b>	<b>26</b>		



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	FORF DISC/INT-IND	301822		15							
4503000	FORF DISC/INT-IND	301822		52							
4503000	FORF DISC/INT-IND	301822		10							52
4503000	FORF DISC/INT-IND	301822		303							303
4503000	FORF DISC/INT-IND	301822		(0)							
4503000	FORF DISC/INT-IND	301822		89							89
4503000	FORF DISC/INT-IND	301822		13							13
<b>4503000 Total</b>			<b>483</b>	<b>15</b>	<b>10</b>	<b>0</b>	<b>(0)</b>	<b>303</b>	<b>52</b>		
4504000	GOVT MUNI/ALL OTH	301823		0							
4504000	GOVT MUNI/ALL OTH	301823		13							13
4504000	GOVT MUNI/ALL OTH	301823		0							
4504000	GOVT MUNI/ALL OTH	301823		150							150
4504000	GOVT MUNI/ALL OTH	301823		15							15
4504000	GOVT MUNI/ALL OTH	301823		2							2
<b>4504000 Total</b>			<b>180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>150</b>	<b>13</b>		
4511000	ACCOUNT SERV CHG	301825		399							
4511000	ACCOUNT SERV CHG	301825		95							95
4511000	ACCOUNT SERV CHG	301825		1,040							
4511000	ACCOUNT SERV CHG	301825		3,808							3,808
4511000	ACCOUNT SERV CHG	301825		44							44
4511000	ACCOUNT SERV CHG	301825		75							75
4511000	ACCOUNT SERV CHG	301825		4							4
4511000	ACCOUNT SERV CHG	301855		10							10
4511000	ACCOUNT SERV CHG	301855		34							34
4511000	ACCOUNT SERV CHG	301855		186							186
4511000	ACCOUNT SERV CHG	301855		392							392
4511000	ACCOUNT SERV CHG	301855		41							41
4511000	ACCOUNT SERV CHG	301855		40							40
4511000	ACCOUNT SERV CHG	301855		5							5
<b>4511000 Total</b>			<b>6,174</b>	<b>409</b>	<b>1,226</b>	<b>86</b>	<b>124</b>	<b>4,200</b>	<b>129</b>		
4512000	TAMPER/RECONNECT	301826		0							0
4512000	TAMPER/RECONNECT	301826		5							5
4512000	TAMPER/RECONNECT	301826		0							0
4512000	TAMPER/RECONNECT	301826		1							1
4512000	TAMPER/RECONNECT	301826		0							0
4512000	TAMPER/RECONNECT	301826		0							0
<b>4512000 Total</b>			<b>6</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
4513000	OTHER	301828		15							
4513000	OTHER	301828		9							9
4513000	OTHER	301828		132							132
4513000	OTHER	301828		686							686
4513000	OTHER	301828		27							27
4513000	OTHER	301828		180							180
4513000	OTHER	301828		10							10
4513000	OTHER	301840		8							8
4513000	OTHER	301840		39							39
4513000	OTHER	301840		15							15
4513000	OTHER	301840		638							638
4513000	OTHER	301840		56							56
<b>4513000 Total</b>			<b>1,814</b>	<b>23</b>	<b>147</b>	<b>83</b>	<b>190</b>	<b>1,324</b>	<b>48</b>		
4530000	SLS WATER & W PWR	358900		9							9
<b>4530000 Total</b>			<b>9</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
4541000	RENTS - COMMON	301860		2							
4541000	RENTS - COMMON	301860		506							506
4541000	RENTS - COMMON	301860		1							1
4541000	RENTS - COMMON	301860		4							4
4541000	RENTS - COMMON	301860		854							854



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301860	416	6	111	33	58	184	24	0	0
4541000	RENT FROM ELEC PROP	301860	2,975	62	758	211	402	1,366	176	1	-
4541000	RENT FROM ELEC PROP	301860	1,367	-	-	-	-	1,367	-	-	-
4541000	RENT FROM ELEC PROP	301860	11	-	-	11	-	-	-	-	-
4541000	RENT FROM ELEC PROP	301860	14	-	-	-	14	-	-	-	-
4541000	RENT FROM ELEC PROP	301860	0	-	-	-	0	-	-	-	-
4541000	REVENUE - JOINT USE OF POLES	301864	608	608	-	-	-	-	-	-	-
4541000	REVENUE - JOINT USE OF POLES	301864	160	-	-	-	-	-	160	-	-
4541000	REVENUE - JOINT USE OF POLES	301864	3,078	-	3,078	-	-	-	-	-	-
4541000	REVENUE - JOINT USE OF POLES	301864	2,396	-	-	-	-	2,396	-	-	-
4541000	REVENUE - JOINT USE OF POLES	301864	704	-	-	704	-	-	-	-	-
4541000	REVENUE - JOINT USE OF POLES	301864	324	-	-	-	324	-	-	-	-
4541000	REVENUE - JOINT USE OF POLES	301866	1	-	1	-	-	-	-	-	-
4541000	JOINT USE SANCTIONS & FINES REVENUE	301866	4	0	1	0	1	2	0	0	0
4541000	JOINT USE SANCTIONS & FINES REVENUE	301866	4	-	-	-	-	4	-	-	-
4541000	JOINT USE SANCTIONS & FINES REVENUE	301866	4	-	-	-	4	-	-	-	-
4541000	JOINT USE SANCTIONS & FINES REVENUE	301867	0	0	-	-	-	-	-	-	-
4541000	JOINT USE PROGRAM REIMBURSE REVENUE	301867	0	-	-	-	-	-	0	-	-
4541000	JOINT USE PROGRAM REIMBURSE REVENUE	301867	212	-	212	-	-	-	-	-	-
4541000	JOINT USE PROGRAM REIMBURSE REVENUE	301867	239	-	-	-	-	239	-	-	-
4541000	JOINT USE PROGRAM REIMBURSE REVENUE	301867	37	-	-	37	-	-	-	-	-
4541000	JOINT USE PROGRAM REIMBURSE REVENUE	301867	35	-	-	-	35	-	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	301869	(0)	-	-	-	-	-	-	(0)	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	301869	(29)	-	-	-	-	-	(29)	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	301869	(1)	-	-	-	(1)	-	-	-	-
4541000	UNCOLLECTIBLE REVENUE JOINT USE	301869	(4)	-	-	-	-	-	-	-	-
4541000	RENT REV - HYDRO	301871	5	0	3	1	-	-	-	-	-
4541000	RENT REV - TRANS	301872	18	-	-	-	4	13	2	0	-
4541000	RENT REV - TRANS	301872	15	1	11	-	3	-	-	-	-
4541000	RENT REV - TRANS	301872	175	3	46	14	24	77	10	0	-
4541000	RENT REV - DIST	301873	48	1	12	3	6	22	3	0	0
4541000	RENT REV - GENERAL	301874	0	-	0	0	0	0	0	0	-
4541000	JOINT USE BACK RENT	301878	0	-	0	-	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	301879	16	16	-	-	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	301879	2	-	-	-	-	-	2	-	-
4541000	Joint Use Contracted Program Reimburse	301879	459	-	459	-	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	301879	113	-	-	-	-	113	-	-	-
4541000	Joint Use Contracted Program Reimburse	301879	165	-	-	165	-	-	-	-	-
4541000	Joint Use Contracted Program Reimburse	301879	3	-	-	-	3	-	-	-	-
4541000	RENT REVENUE - SUBLE	301885	65	1	17	5	5	29	4	0	0
4541000	RENT REVENUE - SUBLE	301885	19	0	5	1	3	9	1	0	0
4541000	RENT REVENUE - SUBLE	301885	15,047	700	5,594	1,189	989	6,145	429	1	-
4543000	MCI FIBER OPTIC GROUND WIRE REVENUES	301863	3,357	51	893	268	467	1,484	193	1	-
4543000	VERT BRIDGE REVENUES	367222	3,357	51	893	268	467	1,484	193	1	-
4545000	VERT BRIDGE REVENUES	367222	6	-	-	-	-	4	1	0	-
4545000	Other Wheeling Rev	301953	2,803	43	746	224	390	1,240	161	1	0
4561100	Other Wheeling Rev	301962	(4)	(0)	(1)	(0)	(0)	(2)	(0)	(0)	-
4561100	Other Wheeling Rev	301963	4,430	68	1,178	353	616	1,959	254	2	-
4561100	Other Wheeling Rev	301966	396	6	105	32	55	175	23	0	-
4561100	Other Wheeling Rev	301967	3,228	49	859	258	449	1,428	185	1	-
4561100	Other Wheeling Rev	301969	1,907	29	507	152	265	843	109	1	-
4561100	Other Wheeling Rev	301973	2,958	45	787	236	411	1,308	170	1	-
4561100	Other Wheeling Rev	301974	4,542	70	1,208	362	631	2,008	260	2	-
4561100	Other Wheeling Rev	302082	9	0	2	1	1	4	1	0	-
4561100	Other Wheeling Rev	302092	18	0	5	1	3	8	1	0	-



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	36	36	1	10	10	3	5	16	2	0
4561100	Other Wheeling Rev	733	733	11	195	195	58	102	324	42	0
4561100	Other Wheeling Rev	6	6	0	0	0	0	1	3	0	0
4561100	Other Wheeling Rev	466	466	7	124	37	65	206	27	0	0
4561100	Other Wheeling Rev	226	226	3	60	18	31	100	13	0	0
<b>4561100 Total</b>		<b>21,755</b>	<b>333</b>	<b>5,786</b>	<b>1,736</b>	<b>3,024</b>	<b>1,044</b>	<b>9,620</b>	<b>1,248</b>	<b>8</b>	<b>-</b>
4561910	S/T FIRM WHEEL REV	7,511	7,511	115	1,998	599	1,044	3,321	431	3	0
<b>4561910 Total</b>		<b>7,511</b>	<b>115</b>	<b>1,998</b>	<b>599</b>	<b>1,044</b>	<b>1,044</b>	<b>3,321</b>	<b>431</b>	<b>3</b>	<b>-</b>
4561920	L/T FIRM WHEEL REV	18,984	18,984	291	5,049	1,515	2,639	8,395	1,089	7	0
4561920	L/T FIRM WHEEL REV	7,949	7,949	122	2,114	634	1,105	3,515	456	3	0
4561920	L/T FIRM WHEEL REV	30,123	30,123	461	8,012	2,403	4,187	13,320	1,728	12	0
4561920	L/T FIRM WHEEL REV	1	1	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4561920	L/T FIRM WHEEL REV	55,772	854	854	14,834	4,450	7,753	24,662	3,199	21	0
<b>4561920 Total</b>		<b>112,828</b>	<b>1,727</b>	<b>30,009</b>	<b>9,002</b>	<b>15,683</b>	<b>49,892</b>	<b>6,471</b>	<b>43</b>	<b>43</b>	<b>-</b>
4561930	NON-FIRM WHEEL REV	36,048	36,048	521	8,875	2,746	5,604	16,066	2,223	13	0
4561930	NON-FIRM WHEEL REV	426	426	6	105	32	66	190	26	0	0
<b>4561930 Total</b>		<b>36,474</b>	<b>527</b>	<b>8,980</b>	<b>2,778</b>	<b>5,670</b>	<b>5,670</b>	<b>16,256</b>	<b>2,249</b>	<b>14</b>	<b>-</b>
4561990	TRANSMN REV REFUND	(1,405)	(1,405)	(22)	(374)	(112)	(195)	(621)	(81)	(1)	0
<b>4561990 Total</b>		<b>(1,405)</b>	<b>(22)</b>	<b>(374)</b>	<b>(112)</b>	<b>(195)</b>	<b>(195)</b>	<b>(621)</b>	<b>(81)</b>	<b>(1)</b>	<b>0</b>
4562100	USE OF FACIL REV	11	11	0	3	1	1	2	5	1	0
<b>4562100 Total</b>		<b>11</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>
4562300	MISC OTHER REV	24	24	-	-	-	-	-	24	-	-
4562300	MISC OTHER REV	0	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	31	31	-	-	-	-	-	-	31	-
4562300	MISC OTHER REV	1,855	28	493	148	258	820	106	1	1	0
4562300	MISC OTHER REV	823	0	-	-	-	173	575	75	0	0
4562300	MISC OTHER REV	14,763	619	10,872	3,272	-	-	-	-	-	-
4562300	MISC OTHER REV	84	4	62	25	44	141	18	0	0	0
4562300	MISC OTHER REV	320	5	85	25	44	21	115	15	0	0
4562300	MISC OTHER REV	259	4	69	21	36	161	-	-	-	-
4562300	MISC OTHER REV	161	-	-	-	-	-	-	-	-	-
4562300	MISC OTHER REV	(772)	(12)	(205)	(62)	(107)	(341)	(44)	(0)	(0)	0
4562300	MISC OTHER REV	6,115	94	1,626	488	850	2,704	351	2	0	0
4562300	MISC OTHER REV	109	0	2	1	1	23	76	10	0	0
4562300	MISC OTHER REV	671	28	494	149	-	-	-	-	-	-
4562300	MISC OTHER REV	763	12	203	61	106	337	44	0	0	0
4562300	MISC OTHER REV	(0)	-	-	-	-	-	-	-	-	(0)
4562300	MISC OTHER REV	0	-	-	-	-	-	-	-	-	0
<b>4562300 Total</b>		<b>25,224</b>	<b>781</b>	<b>13,704</b>	<b>4,122</b>	<b>1,546</b>	<b>4,459</b>	<b>607</b>	<b>4</b>	<b>4</b>	<b>-</b>
4562310	EIM - MISCELLANEOUS	15	15	0	4	1	2	7	1	0	0
<b>4562310 Total</b>		<b>15</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>-</b>
4562400	M&S INVENTORY SALES	1	1	-	-	-	-	-	0	0	0
4562400	M&S INVENTORY SALES	1	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	3	0	1	0	0	0	1	0	0	0
4562400	M&S INVENTORY SALES	352	-	-	-	-	-	352	-	-	-
4562400	M&S INVENTORY SALES	0	0	-	-	-	0	-	-	-	-
<b>4562400 Total</b>		<b>357</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>354</b>	<b>0</b>	<b>0</b>	<b>-</b>
4562500	M&S INV COST OF SALE	(539)	(539)	-	-	-	-	(539)	-	-	-
<b>4562500 Total</b>		<b>(539)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(539)</b>	<b>-</b>	<b>-</b>	<b>-</b>
4562700	RNW ENRGY CRDT SALES	(1,692)	(1,692)	-	-	-	-	-	-	-	(1,692)
4562700	RNW ENRGY CRDT SALES	191	191	-	-	-	-	-	-	-	191
4562700	RNW ENRGY CRDT SALES	6,940	6,940	-	-	-	-	-	-	-	6,940
4562700	RNW ENRGY CRDT SALES	1,321	1,321	-	-	-	-	-	-	-	1,321
4562700	RNW ENRGY CRDT SALES	352,943	352,943	-	-	-	-	-	-	-	352,943
4562700	RNW ENRGY CRDT SALES	17	17	-	-	-	-	-	-	-	17



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	354943									
	REC Sales - Pryor Mtn - Deferral		381								381
4562700	RNW ENRGY CRDT SALES	354945									
	REC Sales - Blue Sky Program - Actual		6,629								6,629
<b>4562700 Total</b>			<b>13,788</b>								<b>13,788</b>
4562800	CA GHG Emission Allo	352001									
	CA GHG Allowance Revenues		15,291								15,291
4562800	CA GHG Emission Allo	352002									
	CA GHG Allowance Revenues - Deferral		(15,291)								(15,291)
4562800	CA GHG Emission Allo	352003									
	CA GHG Allowance Revenues - Amortz		9,727								9,727
4562800	CA GHG Emission Allo	352004									
	CA GHG Allow Revenues - SOMAH Amortz		85								85
<b>4562800 Total</b>			<b>9,812</b>								<b>9,812</b>
4563500	Oth Elec Rev-Def Trm	305991			4,075						
	FERC Transmission Refund-Amortz		4,075		4,075						
<b>4563500 Total</b>			<b>4,075</b>		<b>4,075</b>						
<b>Grand Total Electric Operations Revenue</b>			<b>5,149,941</b>	<b>1,316,134</b>	<b>394,849</b>	<b>622,867</b>	<b>2,242,849</b>	<b>305,937</b>	<b>75</b>	<b>144,848</b>	
4118000	GAINS-DISP OF ALLOW	ALOW		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	Sales of 502 Allowances		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4118000 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4211000	GAIN DISPOS PROP	554000			342						
	GAIN ON DISPOSITION OF PROPERTY		342								
4211000	GAIN DISPOS PROP	554000		(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)
	GAIN ON DISPOSITION OF PROPERTY		(2,524)	(52)	(643)	(179)	(341)	(1,159)	(150)	(1)	(0)
<b>4211000 Total</b>			<b>(2,199)</b>	<b>(52)</b>	<b>(305)</b>	<b>(180)</b>	<b>(343)</b>	<b>(1,166)</b>	<b>(151)</b>	<b>(1)</b>	<b>(0)</b>
4211900	ASST SLS PRCDIS-CLEAR	364105		(0)							(0)
	ASSET SALES PROCEEDS - CLEARING		(0)								(0)
<b>4211900 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4212000	LOSS DISPOS PROP	554100				1					
	LOSS - SALE OF ASSETS		1								
4212000	LOSS DISPOS PROP	554100				0					
	LOSS - SALE OF ASSETS		0			0					
<b>4212000 Total</b>			<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total Miscellaneous Revenues</b>			<b>(2,197)</b>	<b>(52)</b>	<b>(304)</b>	<b>(180)</b>	<b>(343)</b>	<b>(1,166)</b>	<b>(151)</b>	<b>(1)</b>	<b>(0)</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
50000000	OPER SUPVY & ENG	STEX	Steam O&M Expense	CAGE	748	-	-	-	-	157	522	68	0
50000000	OPER SUPVY & ENG	STEX	Steam O&M Expense	CAGW	(24)	(1)	(18)	(5)	-	-	-	-	-
50000000	OPER SUPVY & ENG	STEX	Steam O&M Expense	JBG	12,722	533	9,369	2,820	-	-	-	-	-
50000000	OPER SUPVY & ENG	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0	-
<b>50000000 Total</b>					<b>13,450</b>	<b>532</b>	<b>9,352</b>	<b>2,815</b>	<b>157</b>	<b>524</b>	<b>69</b>	<b>0</b>	<b>0</b>
50010000	OPER SUPVY & ENG	STEX	Steam O&M Expense	CAGE	40	-	-	-	8	28	4	0	-
50010000	OPER SUPVY & ENG	STEX	Steam O&M Expense	JBG	309	13	228	69	-	-	-	-	-
50010000	OPER SUPVY & ENG	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
<b>50010000 Total</b>					<b>357</b>	<b>13</b>	<b>230</b>	<b>69</b>	<b>9</b>	<b>31</b>	<b>4</b>	<b>0</b>	<b>0</b>
50200000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	18,746	-	-	-	3,930	13,092	1,714	11	-
50200000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	458	19	337	101	-	-	-	-	-
50200000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	20,940	878	15,421	4,641	-	-	-	-	-
50200000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	85	1	23	7	12	38	5	0	-
<b>50200000 Total</b>					<b>40,229</b>	<b>898</b>	<b>15,781</b>	<b>4,749</b>	<b>3,941</b>	<b>13,130</b>	<b>1,718</b>	<b>11</b>	<b>0</b>
50220000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	6,475	-	-	-	1,357	4,522	592	4	-
<b>50220000 Total</b>					<b>6,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,357</b>	<b>4,522</b>	<b>592</b>	<b>4</b>	<b>0</b>
50230000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	649	-	-	-	136	453	59	0	-
<b>50230000 Total</b>					<b>649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>453</b>	<b>59</b>	<b>0</b>	<b>0</b>
50240000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	11,413	-	-	-	2,392	7,970	1,043	7	-
<b>50240000 Total</b>					<b>11,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,392</b>	<b>7,970</b>	<b>1,043</b>	<b>7</b>	<b>0</b>
50290000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	17,683	-	-	-	3,707	12,350	1,616	10	-
50290000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	771	32	568	171	-	-	-	-	-
<b>50290000 Total</b>					<b>18,454</b>	<b>32</b>	<b>568</b>	<b>171</b>	<b>3,707</b>	<b>12,350</b>	<b>1,616</b>	<b>10</b>	<b>0</b>
50500000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	854	-	-	-	179	597	78	0	-
50500000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	(99)	(4)	(73)	(22)	-	-	-	-	-
50500000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	JBG	0	0	0	0	-	-	-	-	-
<b>50500000 Total</b>					<b>756</b>	<b>(4)</b>	<b>(73)</b>	<b>(22)</b>	<b>179</b>	<b>597</b>	<b>78</b>	<b>0</b>	<b>0</b>
50510000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	2	-	-	-	0	2	0	0	-
50510000	ELEC EXP GENERAL	STEX	Steam O&M Expense	JBG	8	0	6	2	-	-	-	-	-
<b>50510000 Total</b>					<b>11</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
50600000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	39,020	-	-	-	8,179	27,251	3,567	23	-
50600000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	8,387	352	6,177	1,859	-	-	-	-	-
50600000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	960	40	707	213	-	-	-	-	-
50600000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	1,309	20	348	104	182	579	75	1	-
<b>50600000 Total</b>					<b>49,676</b>	<b>412</b>	<b>7,232</b>	<b>2,176</b>	<b>8,361</b>	<b>27,830</b>	<b>3,642</b>	<b>23</b>	<b>0</b>
50610000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	775	-	-	-	163	541	71	0	-
50610000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	1,346	56	991	298	-	-	-	-	-
<b>50610000 Total</b>					<b>2,122</b>	<b>56</b>	<b>991</b>	<b>298</b>	<b>163</b>	<b>541</b>	<b>71</b>	<b>0</b>	<b>0</b>
50611000	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	57	-	-	-	12	40	5	0	-
50611000	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,496	63	1,102	332	-	-	-	-	-
<b>50611000 Total</b>					<b>1,553</b>	<b>63</b>	<b>1,102</b>	<b>332</b>	<b>12</b>	<b>40</b>	<b>5</b>	<b>0</b>	<b>0</b>
50612000	MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	15	-	-	-	3	11	1	0	-
<b>50612000 Total</b>					<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>0</b>
50613000	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	445	-	-	-	93	311	41	0	-
50613000	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	39	2	29	9	-	-	-	-	-
50613000	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	1	0	4	1	2	6	1	0	-
<b>50613000 Total</b>					<b>498</b>	<b>2</b>	<b>32</b>	<b>10</b>	<b>95</b>	<b>317</b>	<b>41</b>	<b>0</b>	<b>0</b>
50614000	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	606	-	-	-	127	423	55	0	-
50614000	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	861	36	634	191	-	-	-	-	-
<b>50614000 Total</b>					<b>1,468</b>	<b>36</b>	<b>634</b>	<b>191</b>	<b>127</b>	<b>423</b>	<b>55</b>	<b>0</b>	<b>0</b>
50615000	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	191	-	-	-	40	133	17	0	-
<b>50615000 Total</b>					<b>191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>133</b>	<b>17</b>	<b>0</b>	<b>0</b>
50616000	MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	2	-	-	-	0	0	1	0	-
<b>50616000 Total</b>					<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
50620000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	3,777	-	-	-	792	2,638	345	2	-
50620000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	14	1	10	3	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Califf	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG		11	0	3	1	2	5	1	0
<b>5062000 Total</b>					<b>3,802</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>793</b>	<b>2,643</b>	<b>346</b>	<b>2</b>	<b>-</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	(13,008)				(2,727)	(9,085)	(1,189)	(8)	
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	(27,477)	(1,152)	(20,236)	(6,090)					
<b>5063000 Total</b>					<b>(40,486)</b>	<b>(1,152)</b>	<b>(20,236)</b>	<b>(6,090)</b>	<b>(2,727)</b>	<b>(9,085)</b>	<b>(1,189)</b>	<b>(8)</b>	<b>-</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	36	1	9	3	5	16	2	0	0
<b>5064000 Total</b>					<b>36</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>-</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	437				92	305	40	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	70	3	51	15					
<b>5065000 Total</b>					<b>506</b>	<b>3</b>	<b>51</b>	<b>15</b>	<b>92</b>	<b>305</b>	<b>40</b>	<b>0</b>	<b>-</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	613				129	428	56	0	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	50	2	37	11					
<b>5066000 Total</b>					<b>663</b>	<b>2</b>	<b>37</b>	<b>11</b>	<b>129</b>	<b>428</b>	<b>56</b>	<b>0</b>	<b>-</b>
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	CAGE	1,958				410	1,367	179	1	0
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	JBG	2,172	91	1,600	481					
<b>5067000 Total</b>					<b>4,130</b>	<b>91</b>	<b>1,600</b>	<b>481</b>	<b>410</b>	<b>1,367</b>	<b>179</b>	<b>1</b>	<b>-</b>
5069000	MISC STM EXP WTSPLY	STEX	Steam O&M Expense	CAGE	2,346				492	1,639	214	1	0
<b>5069000 Total</b>					<b>2,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>492</b>	<b>1,639</b>	<b>214</b>	<b>1</b>	<b>-</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	3,063				642	2,139	280	2	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	438	7	116	35	61	194	25	0	0
<b>5069900 Total</b>					<b>3,501</b>	<b>7</b>	<b>116</b>	<b>35</b>	<b>703</b>	<b>2,333</b>	<b>305</b>	<b>2</b>	<b>-</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	770				161	538	70	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	297	12	219	66					
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	8	0	2	1	1	3	0	0	0
<b>5070000 Total</b>					<b>1,074</b>	<b>13</b>	<b>221</b>	<b>66</b>	<b>162</b>	<b>541</b>	<b>71</b>	<b>0</b>	<b>-</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	753				158	526	69	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	350	15	258	78					
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	536	22	395	119					
<b>5100000 Total</b>					<b>1,639</b>	<b>37</b>	<b>652</b>	<b>196</b>	<b>158</b>	<b>526</b>	<b>69</b>	<b>0</b>	<b>-</b>
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,210				673	2,242	293	2	0
<b>5101000 Total</b>					<b>3,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>673</b>	<b>2,242</b>	<b>293</b>	<b>2</b>	<b>-</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	838				176	585	77	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	54	2	40	12					
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	577	24	425	128					
<b>5110000 Total</b>					<b>1,468</b>	<b>26</b>	<b>465</b>	<b>140</b>	<b>176</b>	<b>585</b>	<b>77</b>	<b>0</b>	<b>-</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	4,046				848	2,826	370	2	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	337	14	248	75					
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	496	8	132	40	69	219	28	0	0
<b>5111000 Total</b>					<b>4,878</b>	<b>22</b>	<b>380</b>	<b>114</b>	<b>917</b>	<b>3,045</b>	<b>398</b>	<b>3</b>	<b>-</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	555				116	388	51	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	517	22	381	115					
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	11	0	3	1	1	5	1	0	0
<b>5111100 Total</b>					<b>1,083</b>	<b>22</b>	<b>384</b>	<b>115</b>	<b>118</b>	<b>392</b>	<b>51</b>	<b>0</b>	<b>-</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	804				168	561	73	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	224	9	165	50					
<b>5111200 Total</b>					<b>1,028</b>	<b>9</b>	<b>165</b>	<b>50</b>	<b>168</b>	<b>561</b>	<b>73</b>	<b>0</b>	<b>-</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	3,579				750	2,499	327	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	4,926	207	3,628	1,092					
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	94	1	25	8	13	42	5	0	0
<b>5112000 Total</b>					<b>8,599</b>	<b>208</b>	<b>3,653</b>	<b>1,099</b>	<b>763</b>	<b>2,541</b>	<b>333</b>	<b>2</b>	<b>-</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	22				5	15	2	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	0	0	0	0					
<b>5114000 Total</b>					<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>-</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	113				24	79	10	0	0
<b>5116000 Total</b>					<b>113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>79</b>	<b>10</b>	<b>0</b>	<b>-</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	943				198	658	86	1	0





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	440	18	324	98	-	-	-	-	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	40	1	11	3	6	18	2	0	-
<b>5117000 Total</b>					<b>1,422</b>	<b>19</b>	<b>335</b>	<b>101</b>	<b>203</b>	<b>676</b>	<b>88</b>	<b>1</b>	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	261	-	-	-	55	182	24	0	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	298	12	219	66	-	-	-	-	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	4	0	-
<b>5118000 Total</b>					<b>568</b>	<b>13</b>	<b>222</b>	<b>67</b>	<b>56</b>	<b>186</b>	<b>24</b>	<b>0</b>	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,270	-	-	-	266	887	116	1	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	524	22	386	116	-	-	-	-	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1	0	2	1	1	3	0	0	-
<b>5119000 Total</b>					<b>1,801</b>	<b>22</b>	<b>388</b>	<b>117</b>	<b>267</b>	<b>890</b>	<b>117</b>	<b>1</b>	-
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	676	-	-	-	142	472	62	0	-
<b>5119900 Total</b>					<b>676</b>	-	-	-	<b>142</b>	<b>472</b>	<b>62</b>	<b>0</b>	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	4,416	-	-	-	926	3,084	404	3	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,915	122	2,147	646	-	-	-	-	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	648	27	477	144	-	-	-	-	-
<b>5120000 Total</b>					<b>7,979</b>	<b>149</b>	<b>2,624</b>	<b>790</b>	<b>926</b>	<b>3,084</b>	<b>404</b>	<b>3</b>	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	8,025	-	-	-	1,682	5,605	734	5	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	3,602	151	2,653	798	-	-	-	-	-
<b>5121000 Total</b>					<b>11,627</b>	<b>151</b>	<b>2,653</b>	<b>798</b>	<b>1,682</b>	<b>5,605</b>	<b>734</b>	<b>5</b>	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	109	-	-	-	23	76	10	0	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	47	2	34	10	-	-	-	-	-
<b>5121100 Total</b>					<b>156</b>	<b>2</b>	<b>34</b>	<b>10</b>	<b>23</b>	<b>76</b>	<b>10</b>	<b>0</b>	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,214	-	-	-	464	1,546	202	1	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	1,668	70	1,228	370	-	-	-	-	-
<b>5121200 Total</b>					<b>3,881</b>	<b>70</b>	<b>1,228</b>	<b>370</b>	<b>464</b>	<b>1,546</b>	<b>202</b>	<b>1</b>	-
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	283	-	-	-	59	198	26	0	-
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	296	1	9	3	3	59	198	26	0
<b>5121400 Total</b>					<b>266</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>59</b>	<b>186</b>	<b>24</b>	<b>0</b>	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	158	7	116	35	-	-	-	-	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	424	7	116	35	-	-	-	-	-
<b>5121500 Total</b>					<b>2,836</b>	<b>31</b>	<b>546</b>	<b>164</b>	<b>594</b>	<b>1,981</b>	<b>259</b>	<b>2</b>	-
5121600	MNT BOILR-FLVASH	STEX	Steam O&M Expense	CAGE	741	-	-	-	88	294	39	0	-
5121600	MNT BOILR-FLVASH	STEX	Steam O&M Expense	JBG	3,577	31	546	164	-	-	-	-	-
<b>5121600 Total</b>					<b>421</b>	-	-	-	<b>88</b>	<b>294</b>	<b>39</b>	<b>0</b>	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	170	7	125	38	-	-	-	-	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	591	7	125	38	88	294	39	0	-
<b>5121700 Total</b>					<b>2,908</b>	<b>7</b>	<b>125</b>	<b>38</b>	<b>88</b>	<b>294</b>	<b>39</b>	<b>0</b>	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	1,990	83	1,466	441	-	-	-	-	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	4,899	83	1,466	441	610	2,031	266	2	-
<b>5121800 Total</b>					<b>29</b>	-	-	-	<b>610</b>	<b>2,031</b>	<b>266</b>	<b>2</b>	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	29	-	-	-	6	20	3	0	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	JBG	680	-	-	-	142	475	62	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	58	2	43	13	-	-	-	-	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	738	2	43	13	142	475	62	0	-
<b>5122000 Total</b>					<b>1,676</b>	<b>2</b>	<b>43</b>	<b>13</b>	<b>142</b>	<b>475</b>	<b>62</b>	<b>0</b>	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	115	5	85	25	-	-	-	-	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	4	0	1	0	1	2	0	0	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	1,795	5	86	26	352	1,172	153	1	-
<b>5122100 Total</b>					<b>4,065</b>	<b>5</b>	<b>86</b>	<b>26</b>	<b>852</b>	<b>2,839</b>	<b>372</b>	<b>2</b>	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	1,514	63	1,115	336	-	-	-	-	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	5,579	63	1,115	336	852	2,839	372	2	-
<b>5122200 Total</b>					<b>720</b>	-	-	-	<b>852</b>	<b>2,839</b>	<b>372</b>	<b>2</b>	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	1,315	55	968	291	-	-	-	-	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	2,035	55	968	291	151	503	66	0	-
<b>5122300 Total</b>					<b>2,035</b>	<b>55</b>	<b>968</b>	<b>291</b>	<b>151</b>	<b>503</b>	<b>66</b>	<b>0</b>	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	280	-	-	-	59	196	26	0	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	29	1	21	6	6	-	-	-	-
<b>5122400 Total</b>					<b>309</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>59</b>	<b>196</b>	<b>26</b>	<b>0</b>	<b>-</b>
5122500	MNT BOIL-RV OSM/SIS	STEX	Steam O&M Expense	CAGE	88	-	-	-	88	18	62	8	0
5122500	MNT BOIL-RV OSM/SIS	STEX	Steam O&M Expense	JBG	72	3	53	16	16	-	-	-	-
<b>5122500 Total</b>					<b>160</b>	<b>3</b>	<b>53</b>	<b>16</b>	<b>18</b>	<b>62</b>	<b>8</b>	<b>0</b>	<b>-</b>
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	700	-	-	-	147	489	64	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	21	1	15	5	5	-	-	-	-
<b>5122600 Total</b>					<b>721</b>	<b>1</b>	<b>15</b>	<b>5</b>	<b>147</b>	<b>489</b>	<b>64</b>	<b>0</b>	<b>-</b>
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,570	-	-	-	329	1,096	143	1	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	605	25	446	134	134	-	-	-	-
<b>5122800 Total</b>					<b>2,175</b>	<b>25</b>	<b>446</b>	<b>134</b>	<b>329</b>	<b>1,096</b>	<b>143</b>	<b>1</b>	<b>-</b>
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,267	-	-	-	895	2,980	390	2	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,492	104	1,835	552	552	-	-	-	-
<b>5122900 Total</b>					<b>6,760</b>	<b>104</b>	<b>1,835</b>	<b>552</b>	<b>895</b>	<b>2,980</b>	<b>390</b>	<b>2</b>	<b>-</b>
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,347	-	-	-	282	940	123	1	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,106	46	815	245	245	-	-	-	-
<b>5123000 Total</b>					<b>2,453</b>	<b>46</b>	<b>815</b>	<b>245</b>	<b>282</b>	<b>940</b>	<b>123</b>	<b>1</b>	<b>-</b>
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	321	-	-	-	67	224	29	0	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	JBG	321	-	-	-	67	224	29	0	-
<b>5123100 Total</b>					<b>321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>224</b>	<b>29</b>	<b>0</b>	<b>-</b>
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	46	-	-	-	10	32	4	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	477	20	351	106	106	-	-	-	-
<b>5123200 Total</b>					<b>522</b>	<b>20</b>	<b>351</b>	<b>106</b>	<b>106</b>	<b>32</b>	<b>4</b>	<b>0</b>	<b>-</b>
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	69	1	18	5	10	30	4	0	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	JBG	69	1	18	5	10	30	4	0	-
<b>5123300 Total</b>					<b>69</b>	<b>1</b>	<b>18</b>	<b>5</b>	<b>10</b>	<b>30</b>	<b>4</b>	<b>0</b>	<b>-</b>
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	2,293	-	-	-	481	1,601	210	1	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	858	36	632	190	190	-	-	-	-
<b>5123400 Total</b>					<b>3,150</b>	<b>36</b>	<b>632</b>	<b>190</b>	<b>481</b>	<b>1,601</b>	<b>210</b>	<b>1</b>	<b>-</b>
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	678	-	-	-	142	473	62	0	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	149	6	110	33	33	-	-	-	-
<b>5124000 Total</b>					<b>827</b>	<b>6</b>	<b>110</b>	<b>33</b>	<b>142</b>	<b>473</b>	<b>62</b>	<b>0</b>	<b>-</b>
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	1,603	-	-	-	336	1,119	146	1	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	1,422	60	1,047	315	315	-	-	-	-
<b>5125000 Total</b>					<b>3,024</b>	<b>60</b>	<b>1,047</b>	<b>315</b>	<b>336</b>	<b>1,119</b>	<b>146</b>	<b>1</b>	<b>-</b>
5126000	MNT BOILER-FIRESIDE	STEX	Steam O&M Expense	CAGE	924	-	-	-	194	645	84	1	-
5126000	MNT BOILER-FIRESIDE	STEX	Steam O&M Expense	JBG	679	28	500	151	151	-	-	-	-
<b>5126000 Total</b>					<b>1,603</b>	<b>28</b>	<b>500</b>	<b>151</b>	<b>194</b>	<b>645</b>	<b>84</b>	<b>1</b>	<b>-</b>
5127000	MNT BLR-BEARING WTR	STEX	Steam O&M Expense	CAGE	148	-	-	-	31	103	14	0	-
5127000	MNT BLR-BEARING WTR	STEX	Steam O&M Expense	JBG	19	1	14	4	4	-	-	-	-
<b>5127000 Total</b>					<b>167</b>	<b>1</b>	<b>14</b>	<b>4</b>	<b>31</b>	<b>103</b>	<b>14</b>	<b>0</b>	<b>-</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	4,590	-	-	-	962	3,206	420	3	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	3,338	140	2,458	740	740	-	-	-	-
<b>5128000 Total</b>					<b>7,928</b>	<b>140</b>	<b>2,458</b>	<b>740</b>	<b>962</b>	<b>3,206</b>	<b>420</b>	<b>3</b>	<b>-</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	380	-	-	-	80	265	35	0	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	2	0	0	0	0	1	0	0	-
<b>5129000 Total</b>					<b>382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>266</b>	<b>35</b>	<b>0</b>	<b>-</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	277	-	-	-	58	193	25	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	7	0	5	2	2	-	-	-	-
<b>5129900 Total</b>					<b>284</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>58</b>	<b>193</b>	<b>25</b>	<b>0</b>	<b>-</b>
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	1,518	-	-	-	318	1,060	139	1	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	1,756	74	1,293	389	389	-	-	-	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	513	22	378	114	114	-	-	-	-
<b>5130000 Total</b>					<b>3,786</b>	<b>95</b>	<b>1,671</b>	<b>503</b>	<b>318</b>	<b>1,060</b>	<b>139</b>	<b>1</b>	<b>-</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	18,170	-	-	-	3,809	12,689	1,661	11	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	5,107	214	3,761	1,132	1,132	-	-	-	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	69	1	18	6	6	31	4	0	-
<b>5131000 Total</b>					<b>23,346</b>	<b>216</b>	<b>7,560</b>	<b>2,270</b>	<b>5,756</b>	<b>12,750</b>	<b>1,666</b>	<b>11</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	93	23,439	215	3,779	1,137	3,838	12,785	1,673	9	0
<b>5131000 Total</b>				303					64	212	28	11	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	328	308	14	241	73	0	0	0	0	-
5131100	MAINT/LUBE-OIL SYS	JBG	Steam O&M Expense	2	0	0	0	0	0	1	0	0	-
5131100	MAINT/LUBE-OIL SYS	SG	Steam O&M Expense	633	14	242	73	64	212	28	0	0	-
<b>5131100 Total</b>				20					4	14	2	0	-
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	20	20	-	-	-	4	14	2	0	-
<b>5131300 Total</b>				2,212					464	1,545	202	1	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	4,479	188	3,299	993	-	-	-	-	-	-
5131400	MAINT/MAIN TURBINE	JBG	Steam O&M Expense	42	1	11	3	6	18	2	0	0	-
5131400	MAINT/MAIN TURBINE	SG	Steam O&M Expense	6,733	188	3,310	996	470	1,564	205	1	0	-
<b>5131400 Total</b>				1,440					302	1,006	132	1	-
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	73	3	54	54	-	-	-	-	-	-
5132000	MAINT ALARMS/INFO	JBG	Steam O&M Expense	1,513	3	16	16	-	-	-	-	-	-
5132000	MAINT ALARMS/INFO	SG	Steam O&M Expense	5	-	-	-	-	1	4	0	0	-
<b>5132000 Total</b>				5					1	4	0	0	-
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	127	-	-	-	-	27	89	12	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	101	4	74	22	-	-	-	-	-	-
5134000	MAINT/COMPNT COOL	JBG	Steam O&M Expense	1	0	0	0	0	0	0	0	0	-
5134000	MAINT/COMPNT COOL	SG	Steam O&M Expense	228	4	75	22	27	89	12	0	0	-
<b>5134000 Total</b>				555					116	387	51	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	228	10	168	50	-	-	-	-	-	-
5135000	MAINT/COMPNT AUXIL	JBG	Steam O&M Expense	40	1	11	3	6	18	2	0	0	-
5135000	MAINT/COMPNT AUXIL	SG	Steam O&M Expense	822	10	178	54	122	405	53	0	0	-
<b>5135000 Total</b>				1,547					324	1,080	141	0	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	284	12	209	63	-	-	-	-	-	-
5137000	MAINT-COOLING TOWR	JBG	Steam O&M Expense	30	2	8	2	4	13	2	0	0	-
5137000	MAINT-COOLING TOWR	SG	Steam O&M Expense	1,861	12	217	65	328	1,093	143	1	0	-
<b>5137000 Total</b>				678					142	474	62	0	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	804	34	592	178	-	-	-	-	-	-
5138000	MAINT-CIRCUL WATER	JBG	Steam O&M Expense	1,483	34	592	178	142	474	62	0	0	-
5138000	MAINT-CIRCUL WATER	SG	Steam O&M Expense	186	-	-	-	-	39	130	17	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	71	3	53	16	-	-	-	-	-	-
5139000	MAINT-ELECT - DC	JBG	Steam O&M Expense	13	0	3	1	2	6	1	0	0	-
5139000	MAINT-ELECT - DC	SG	Steam O&M Expense	270	3	56	17	41	136	18	0	0	-
<b>5139000 Total</b>				49					10	34	4	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	50	1	13	4	-	-	-	-	-	-
5139900	MNT ELEC PLT-MISC	JBG	Steam O&M Expense	99	1	13	4	17	56	7	0	0	-
5139900	MNT ELEC PLT-MISC	SG	Steam O&M Expense	759	-	-	-	-	159	530	69	0	-
<b>5139900 Total</b>				59					44	13	-	-	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	1,119	47	824	248	-	-	-	-	-	-
5140000	MAINT MISC STM PLN	JBG	Steam O&M Expense	8	0	2	1	4	1	4	0	0	-
5140000	MAINT MISC STM PLN	SG	Steam O&M Expense	1,946	50	870	262	160	534	70	0	0	-
<b>5140000 Total</b>				592					124	414	54	0	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	303	13	223	67	-	-	-	-	-	-
5141000	MISC STM-COMP AIR	JBG	Steam O&M Expense	895	13	223	67	124	414	54	0	0	-
5141000	MISC STM-COMP AIR	SG	Steam O&M Expense	634	-	-	-	-	133	443	58	0	-
<b>5141000 Total</b>				634					133	443	58	0	-
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	246	-	-	-	-	52	172	23	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	88	4	65	19	-	-	-	-	-	-
5144000	MISC STM PLNT-LAB	JBG	Steam O&M Expense	334	4	65	19	52	172	23	0	0	-
5144000	MISC STM PLNT-LAB	SG	Steam O&M Expense	878	-	-	-	184	613	80	1	0	-
<b>5144000 Total</b>				43				32	10	43	-	-	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	921	2	32	10	184	613	80	1	0	-
5145000	MAINT MISC-SM TOOL	JBG	Steam O&M Expense	61	-	-	-	-	13	42	6	0	-
5145000	MAINT MISC-SM TOOL	SG	Steam O&M Expense	921	2	32	10	184	613	80	1	0	-
<b>5145000 Total</b>				61					13	42	6	0	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	24	17	1	5	5	13	42	6	0	-
<b>5146000 Total</b>				<b>84</b>	<b>17</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>13</b>	<b>42</b>	<b>6</b>	<b>0</b>	<b>-</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	618	432	-	-	-	130	432	57	0	-
5147000	MAINT/PLANT EQUIP	JBG	Steam O&M Expense	620	456	26	137	137	-	-	-	-	-
5147000	MAINT/PLANT EQUIP	SG	Steam O&M Expense	19	5	0	5	2	3	8	1	0	-
<b>5147000 Total</b>				<b>1,257</b>	<b>462</b>	<b>26</b>	<b>139</b>	<b>139</b>	<b>132</b>	<b>440</b>	<b>58</b>	<b>0</b>	<b>-</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	1,432	1,000	-	-	-	300	1,000	131	1	-
5148000	MAINT/PLT-VEHICLES	JBG	Steam O&M Expense	289	213	12	64	64	-	-	-	-	-
5148000	MAINT/PLT-VEHICLES	SG	Steam O&M Expense	10	3	0	3	1	1	5	1	0	-
<b>5148000 Total</b>				<b>1,731</b>	<b>216</b>	<b>12</b>	<b>65</b>	<b>65</b>	<b>302</b>	<b>1,004</b>	<b>131</b>	<b>1</b>	<b>-</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	421	294	-	-	-	88	294	39	0	-
5149000	MAINT MISC-OTHER	JBG	Steam O&M Expense	(23)	(17)	(1)	(5)	(5)	-	-	-	-	-
5149000	MAINT MISC-OTHER	SG	Steam O&M Expense	399	(17)	(1)	(17)	(17)	88	294	39	0	-
<b>5149000 Total</b>				<b>8,172</b>	<b>2,174</b>	<b>125</b>	<b>652</b>	<b>652</b>	<b>1,136</b>	<b>3,614</b>	<b>469</b>	<b>3</b>	<b>-</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	2,334	621	36	186	186	324	1,032	134	1	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	10,506	2,794	161	838	838	1,460	4,646	603	4	-
<b>5350000 Total</b>				<b>165</b>	<b>44</b>	<b>3</b>	<b>44</b>	<b>44</b>	<b>23</b>	<b>73</b>	<b>9</b>	<b>0</b>	<b>-</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	165	13	3	13	13	23	73	9	0	-
<b>5360000 Total</b>				<b>2,789</b>	<b>742</b>	<b>43</b>	<b>223</b>	<b>223</b>	<b>388</b>	<b>1,233</b>	<b>160</b>	<b>1</b>	<b>-</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	2,789	742	43	223	223	388	1,233	160	1	-
<b>5370000 Total</b>				<b>2,789</b>	<b>742</b>	<b>43</b>	<b>223</b>	<b>223</b>	<b>388</b>	<b>1,233</b>	<b>160</b>	<b>1</b>	<b>-</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	521	42	8	139	42	72	231	30	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	122	32	2	32	10	17	54	7	0	-
<b>5371000 Total</b>				<b>643</b>	<b>171</b>	<b>10</b>	<b>171</b>	<b>51</b>	<b>89</b>	<b>284</b>	<b>37</b>	<b>0</b>	<b>-</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	139	37	2	37	11	19	61	8	0	-
<b>5372000 Total</b>				<b>139</b>	<b>37</b>	<b>2</b>	<b>37</b>	<b>11</b>	<b>19</b>	<b>61</b>	<b>8</b>	<b>0</b>	<b>-</b>
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	260	69	4	69	21	36	115	15	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	32	9	3	32	4	4	14	2	0	-
<b>5374000 Total</b>				<b>594</b>	<b>78</b>	<b>4</b>	<b>78</b>	<b>23</b>	<b>41</b>	<b>129</b>	<b>17</b>	<b>0</b>	<b>-</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	174	46	3	46	14	24	77	10	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	768	61	12	204	61	107	339	44	0	-
<b>5379000 Total</b>				<b>12,449</b>	<b>993</b>	<b>191</b>	<b>3,311</b>	<b>993</b>	<b>1,731</b>	<b>5,505</b>	<b>714</b>	<b>5</b>	<b>-</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	6,505	1,730	100	519	519	904	2,876	373	2	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	18,954	5,041	290	5,041	1,512	2,635	8,381	1,087	7	-
<b>5390000 Total</b>				<b>92</b>	<b>24</b>	<b>1</b>	<b>24</b>	<b>7</b>	<b>297</b>	<b>946</b>	<b>123</b>	<b>1</b>	<b>-</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	2,231	593	34	593	178	310	987	128	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	0	0	0	0	0	0	0	0	0	-
<b>5400000 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	857	228	13	228	68	119	379	49	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	21	6	0	6	2	3	9	1	0	-
<b>5420000 Total</b>				<b>878</b>	<b>234</b>	<b>13</b>	<b>234</b>	<b>70</b>	<b>122</b>	<b>388</b>	<b>50</b>	<b>0</b>	<b>-</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	679	181	10	181	54	94	300	39	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	238	63	4	63	19	33	105	14	0	-
<b>5430000 Total</b>				<b>917</b>	<b>244</b>	<b>14</b>	<b>244</b>	<b>73</b>	<b>127</b>	<b>405</b>	<b>53</b>	<b>0</b>	<b>-</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	77	20	1	20	6	11	34	4	0	-
5440000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	555	148	9	148	44	77	246	32	0	-
5440000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	82	22	1	22	7	11	36	5	0	-
<b>5440000 Total</b>				<b>637</b>	<b>169</b>	<b>10</b>	<b>169</b>	<b>51</b>	<b>89</b>	<b>282</b>	<b>37</b>	<b>0</b>	<b>-</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	400	107	6	107	32	56	177	23	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	132	35	2	35	11	18	58	8	0	-
<b>5442000 Total</b>				<b>532</b>	<b>142</b>	<b>8</b>	<b>142</b>	<b>42</b>	<b>74</b>	<b>235</b>	<b>31</b>	<b>0</b>	<b>-</b>
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	10	3	0	3	1	1	5	1	0	-
<b>5450000 Total</b>				<b>10</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**  
Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Califf	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	851	13	226	68	118	377	49	0	-
<b>5451000 Total</b>					<b>851</b>	<b>13</b>	<b>226</b>	<b>68</b>	<b>118</b>	<b>377</b>	<b>49</b>	<b>0</b>	<b>-</b>
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5454000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	576	9	153	46	80	255	33	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	432	7	115	35	60	191	25	0	-
<b>5455000 Total</b>					<b>1,008</b>	<b>15</b>	<b>268</b>	<b>80</b>	<b>140</b>	<b>446</b>	<b>58</b>	<b>0</b>	<b>-</b>
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	(25,151)	(385)	(6,690)	(2,007)	(3,496)	(11,122)	(1,442)	(10)	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,519	23	404	121	211	672	87	1	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	431	7	115	34	60	190	25	0	-
<b>5459000 Total</b>					<b>(23,202)</b>	<b>(355)</b>	<b>(6,171)</b>	<b>(1,851)</b>	<b>(3,225)</b>	<b>(10,260)</b>	<b>(1,331)</b>	<b>(9)</b>	<b>-</b>
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	212	-	-	-	44	148	19	0	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	155	7	114	34	-	-	-	-	-
<b>5460000 Total</b>					<b>367</b>	<b>7</b>	<b>114</b>	<b>34</b>	<b>44</b>	<b>148</b>	<b>19</b>	<b>0</b>	<b>-</b>
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	10,103	-	-	-	2,118	7,056	923	6	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	7,331	307	5,399	1,625	-	-	-	-	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	205	3	55	16	28	91	12	0	-
<b>5480000 Total</b>					<b>17,639</b>	<b>310</b>	<b>5,454</b>	<b>1,641</b>	<b>2,146</b>	<b>7,146</b>	<b>935</b>	<b>6</b>	<b>-</b>
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	1,438	-	-	-	301	1,004	131	1	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,039	44	765	230	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	37	-	37	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	6,576	101	1,749	525	914	2,908	377	3	-
<b>5490000 Total</b>					<b>9,089</b>	<b>144</b>	<b>2,551</b>	<b>755</b>	<b>1,215</b>	<b>3,912</b>	<b>509</b>	<b>3</b>	<b>-</b>
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1	-	-	-	0	0	0	0	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	375	-	375	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,462	160	2,783	835	1,454	4,626	600	4	-
<b>5500000 Total</b>					<b>10,838</b>	<b>160</b>	<b>3,158</b>	<b>835</b>	<b>1,454</b>	<b>4,627</b>	<b>600</b>	<b>4</b>	<b>-</b>
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	3,672	-	-	-	770	2,564	336	2	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	20	1	15	4	-	-	-	-	-
<b>5520000 Total</b>					<b>3,692</b>	<b>1</b>	<b>15</b>	<b>4</b>	<b>770</b>	<b>2,564</b>	<b>336</b>	<b>2</b>	<b>-</b>
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	3,789	-	-	-	794	2,646	346	2	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	4,806	201	3,540	1,065	-	-	-	-	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	16,396	251	4,361	1,308	2,279	7,250	940	6	-
<b>5530000 Total</b>					<b>24,991</b>	<b>452</b>	<b>7,901</b>	<b>2,373</b>	<b>3,073</b>	<b>9,896</b>	<b>1,287</b>	<b>9</b>	<b>-</b>
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	198	-	-	-	41	138	18	0	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,199	18	319	96	167	530	69	0	-
<b>5540000 Total</b>					<b>1,397</b>	<b>18</b>	<b>319</b>	<b>96</b>	<b>208</b>	<b>668</b>	<b>87</b>	<b>1</b>	<b>-</b>
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	11	-	-	-	2	8	1	0	-
<b>5546000 Total</b>					<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,089	17	290	87	151	482	62	0	-
<b>5560000 Total</b>					<b>1,089</b>	<b>17</b>	<b>290</b>	<b>87</b>	<b>151</b>	<b>482</b>	<b>62</b>	<b>0</b>	<b>-</b>
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	3,568	-	-	-	748	2,492	326	2	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	608	25	448	135	-	-	-	-	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	8	0	6	2	-	-	-	-	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,549	65	1,140	343	-	-	-	-	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	27,036	414	7,191	2,157	3,758	11,955	1,551	10	-
<b>5570000 Total</b>					<b>32,769</b>	<b>505</b>	<b>8,785</b>	<b>2,637</b>	<b>4,506</b>	<b>14,447</b>	<b>1,877</b>	<b>12</b>	<b>-</b>
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,825	-	-	-	-	-	-	3,825	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	4,123	-	4,123	-	-	-	-	-	-
<b>5579000 Total</b>					<b>7,947</b>	<b>-</b>	<b>4,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,825</b>	<b>-</b>
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UIT	35	-	-	-	-	-	35	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	(171)	-	-	-	-	(171)	-	-	-
<b>5579100 Total</b>					<b>(136)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(171)</b>	<b>35</b>	<b>-</b>	<b>-</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	11,487	176	3,055	917	1,597	5,080	659	4	-
<b>5600000 Total</b>					<b>11,487</b>	<b>176</b>	<b>3,055</b>	<b>917</b>	<b>1,597</b>	<b>5,080</b>	<b>659</b>	<b>4</b>	<b>-</b>
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	6,850	105	1,822	547	952	3,029	393	3	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5612000 Total</b>					<b>6,850</b>	<b>105</b>	<b>1,822</b>	<b>547</b>	<b>952</b>	<b>3,029</b>	<b>393</b>	<b>3</b>	-
5614000	SCHED. SVS CTR & DSP	TNEX	Transmission O&M Expense	SG	173	3	46	14	24	76	10	0	-
<b>5614000 Total</b>					<b>173</b>	<b>3</b>	<b>46</b>	<b>14</b>	<b>24</b>	<b>76</b>	<b>10</b>	<b>0</b>	-
5614010	EIM - SCHEDULING SVS	TNEX	Transmission O&M Expense	SG	797	12	212	64	111	352	46	0	-
<b>5614010 Total</b>					<b>797</b>	<b>12</b>	<b>212</b>	<b>64</b>	<b>111</b>	<b>352</b>	<b>46</b>	<b>0</b>	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,344	36	624	187	326	1,037	134	1	-
<b>5615000 Total</b>					<b>2,344</b>	<b>36</b>	<b>624</b>	<b>187</b>	<b>326</b>	<b>1,037</b>	<b>134</b>	<b>1</b>	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	105	2	28	8	15	47	6	0	-
<b>5616000 Total</b>					<b>105</b>	<b>2</b>	<b>28</b>	<b>8</b>	<b>15</b>	<b>47</b>	<b>6</b>	<b>0</b>	-
5617000	GEN INTERCINCT STUD	TNEX	Transmission O&M Expense	SG	1,186	18	316	95	165	525	68	0	-
<b>5617000 Total</b>					<b>1,186</b>	<b>18</b>	<b>316</b>	<b>95</b>	<b>165</b>	<b>525</b>	<b>68</b>	<b>0</b>	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,593	86	1,488	446	777	2,473	321	2	-
<b>5618000 Total</b>					<b>5,593</b>	<b>86</b>	<b>1,488</b>	<b>446</b>	<b>777</b>	<b>2,473</b>	<b>321</b>	<b>2</b>	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,424	52	911	273	476	1,514	196	1	-
<b>5620000 Total</b>					<b>3,424</b>	<b>52</b>	<b>911</b>	<b>273</b>	<b>476</b>	<b>1,514</b>	<b>196</b>	<b>1</b>	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,182	18	314	94	164	523	68	0	-
<b>5630000 Total</b>					<b>1,182</b>	<b>18</b>	<b>314</b>	<b>94</b>	<b>164</b>	<b>523</b>	<b>68</b>	<b>0</b>	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,274	35	605	181	316	1,005	130	1	-
<b>5660000 Total</b>					<b>2,274</b>	<b>35</b>	<b>605</b>	<b>181</b>	<b>316</b>	<b>1,005</b>	<b>130</b>	<b>1</b>	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
<b>5660010 Total</b>					<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	-
5670000	RENITS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,590	40	689	207	360	1,145	149	1	-
<b>5670000 Total</b>					<b>2,590</b>	<b>40</b>	<b>689</b>	<b>207</b>	<b>360</b>	<b>1,145</b>	<b>149</b>	<b>1</b>	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,099	17	292	88	153	486	63	0	-
<b>5680000 Total</b>					<b>1,099</b>	<b>17</b>	<b>292</b>	<b>88</b>	<b>153</b>	<b>486</b>	<b>63</b>	<b>0</b>	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	69	1	18	6	10	31	4	0	-
<b>5690000 Total</b>					<b>69</b>	<b>1</b>	<b>18</b>	<b>6</b>	<b>10</b>	<b>31</b>	<b>4</b>	<b>0</b>	-
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	24	0	6	2	3	10	1	0	-
<b>5691000 Total</b>					<b>24</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	610	9	162	49	85	270	35	0	-
<b>5692000 Total</b>					<b>610</b>	<b>9</b>	<b>162</b>	<b>49</b>	<b>85</b>	<b>270</b>	<b>35</b>	<b>0</b>	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,477	84	1,457	437	761	2,422	314	2	-
<b>5693000 Total</b>					<b>5,477</b>	<b>84</b>	<b>1,457</b>	<b>437</b>	<b>761</b>	<b>2,422</b>	<b>314</b>	<b>2</b>	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	12,802	196	3,405	1,021	1,780	5,661	734	5	-
<b>5700000 Total</b>					<b>12,802</b>	<b>196</b>	<b>3,405</b>	<b>1,021</b>	<b>1,780</b>	<b>5,661</b>	<b>734</b>	<b>5</b>	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,190	248	4,306	1,292	2,251	7,159	929	6	-
<b>5710000 Total</b>					<b>16,190</b>	<b>248</b>	<b>4,306</b>	<b>1,292</b>	<b>2,251</b>	<b>7,159</b>	<b>929</b>	<b>6</b>	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	116	2	31	9	16	51	7	0	-
<b>5720000 Total</b>					<b>116</b>	<b>2</b>	<b>31</b>	<b>9</b>	<b>16</b>	<b>51</b>	<b>7</b>	<b>0</b>	-
5730000	MNT MSC TRANS PLINT	TNEX	Transmission O&M Expense	SG	123	2	33	10	17	54	7	0	-
<b>5730000 Total</b>					<b>123</b>	<b>2</b>	<b>33</b>	<b>10</b>	<b>17</b>	<b>54</b>	<b>7</b>	<b>0</b>	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	554	554	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	IDU	Distribution O&M Expense	IDU	180	-	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	OR	Distribution O&M Expense	OR	390	-	390	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	SNPD	Distribution O&M Expense	SNPD	10,308	330	2,810	646	1,038	4,966	519	-	-
5800000	OPER SUPERV & ENG	UT	Distribution O&M Expense	UT	92	-	-	-	-	92	-	-	-
5800000	OPER SUPERV & ENG	WA	Distribution O&M Expense	WA	111	-	-	111	-	-	-	-	-
5800000	OPER SUPERV & ENG	WYP	Distribution O&M Expense	WYP	-	-	-	-	129	-	-	-	-
5800000	OPER SUPERV & ENG	WYU	Distribution O&M Expense	WYU	7	-	-	-	7	-	-	-	-
<b>5800000 Total</b>					<b>11,772</b>	<b>883</b>	<b>3,200</b>	<b>757</b>	<b>1,174</b>	<b>5,058</b>	<b>699</b>	-	-
5810000	LOAD DISPATCHING	SNPD	Distribution O&M Expense	SNPD	14,896	477	4,061	933	1,501	7,176	750	-	-
<b>5810000 Total</b>					<b>14,896</b>	<b>477</b>	<b>4,061</b>	<b>933</b>	<b>1,501</b>	<b>7,176</b>	<b>750</b>	-	-
5820000	STATION EXP(DIST)	CA	Distribution O&M Expense	CA	53	53	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	IDU	Distribution O&M Expense	IDU	288	-	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	OR	Distribution O&M Expense	OR	1,095	-	1,095	-	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	0	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,099	-	-	-	-	2,099	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	611	-	-	611	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	835	-	-	-	835	-	-	-	-
<b>5820000 Total</b>					<b>4,982</b>	<b>53</b>	<b>1,095</b>	<b>612</b>	<b>835</b>	<b>2,100</b>	<b>288</b>	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	301	301	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	361	-	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	2,042	-	2,042	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,167	-	-	-	-	6,167	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	342	-	-	342	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	632	-	-	-	632	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	50	-	-	-	50	-	-	-	-
<b>5830000 Total</b>					<b>9,895</b>	<b>301</b>	<b>2,042</b>	<b>342</b>	<b>682</b>	<b>6,167</b>	<b>361</b>	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	288	9	78	18	29	139	14	-	-
<b>5850000 Total</b>					<b>288</b>	<b>9</b>	<b>78</b>	<b>18</b>	<b>29</b>	<b>139</b>	<b>14</b>	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	122	122	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	113	-	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,210	-	1,210	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	627	-	-	-	-	627	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	239	-	-	239	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	282	-	-	-	282	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	74	-	-	-	74	-	-	-	-
<b>5860000 Total</b>					<b>2,667</b>	<b>122</b>	<b>1,210</b>	<b>239</b>	<b>355</b>	<b>627</b>	<b>113</b>	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	511	511	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,119	-	-	-	-	-	1,119	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,642	-	6,642	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	7,193	-	-	-	-	7,193	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,428	-	-	1,428	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,456	-	-	-	1,456	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	152	-	-	-	152	-	-	-	-
<b>5870000 Total</b>					<b>18,501</b>	<b>511</b>	<b>6,642</b>	<b>1,428</b>	<b>1,608</b>	<b>7,193</b>	<b>1,119</b>	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(6)	(6)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	(37)	-	-	-	-	-	(37)	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	107	-	107	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	786	25	214	49	79	379	40	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	28	-	-	-	28	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	23	-	-	23	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(12)	-	-	-	(12)	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(114)	-	-	-	(114)	-	-	-	-
<b>5880000 Total</b>					<b>775</b>	<b>19</b>	<b>321</b>	<b>73</b>	<b>(47)</b>	<b>407</b>	<b>3</b>	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	86	86	-	-	-	-	-	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	41	-	-	-	-	-	-	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,794	-	1,794	-	-	-	-	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	17	1	5	1	2	8	1	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	683	-	-	-	-	683	-	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	75	-	-	75	-	-	-	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	436	-	-	-	436	-	-	-	-
5890000	RENDS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	20	-	-	-	20	-	-	-	-
<b>5890000 Total</b>					<b>3,152</b>	<b>87</b>	<b>1,798</b>	<b>76</b>	<b>458</b>	<b>691</b>	<b>42</b>	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	113	113	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	188	-	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	944	-	944	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,964	95	808	186	299	1,428	149	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,648	-	-	-	-	1,648	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	146	-	-	146	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	352	-	-	-	352	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5900000 Total</b>					<b>6,355</b>	<b>208</b>	<b>1,752</b>	<b>332</b>	<b>650</b>	<b>3,076</b>	<b>338</b>		
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	40	40	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	138	-	-	-	-	-	138	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	423	-	423	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	116	4	32	7	12	56	6	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	964	-	-	-	-	964	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	87	-	-	87	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	210	-	-	-	210	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	97	-	-	-	97	-	-	-	-
<b>5910000 Total</b>					<b>2,075</b>	<b>44</b>	<b>455</b>	<b>94</b>	<b>319</b>	<b>1,020</b>	<b>144</b>		
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	355	355	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	382	-	-	-	-	-	382	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,138	-	3,138	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	985	32	269	62	99	475	50	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,258	-	-	-	-	2,258	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	625	-	-	625	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	940	-	-	-	940	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	(10)	(10)	-	-	(10)	-	-	-	-
<b>5920000 Total</b>					<b>8,674</b>	<b>386</b>	<b>3,407</b>	<b>687</b>	<b>1,029</b>	<b>2,732</b>	<b>432</b>		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	11,853	11,853	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,186	-	-	-	-	-	3,186	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	56,310	-	56,310	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,452	78	668	154	247	1,181	123	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	30,633	-	-	-	-	30,633	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	6,059	-	-	6,059	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,569	-	-	-	5,569	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	699	-	-	-	699	-	-	-	-
<b>5930000 Total</b>					<b>116,761</b>	<b>11,932</b>	<b>56,978</b>	<b>6,213</b>	<b>6,515</b>	<b>31,814</b>	<b>3,309</b>		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	9	9	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	(227)	-	-	-	-	-	(227)	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(112)	-	(112)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	(1,498)	-	-	-	-	(1,498)	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(21)	-	-	(21)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	(263)	-	-	-	(263)	-	-	-	-
<b>5931000 Total</b>					<b>(2,112)</b>	<b>9</b>	<b>(112)</b>	<b>(21)</b>	<b>(263)</b>	<b>(1,498)</b>	<b>(227)</b>		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	603	603	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,129	-	-	-	-	-	1,129	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,045	-	7,045	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	23	1	6	1	2	11	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	20,952	-	-	-	-	20,952	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,486	-	-	1,486	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,993	-	-	-	1,993	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	253	-	-	-	253	-	-	-	-
<b>5940000 Total</b>					<b>33,485</b>	<b>603</b>	<b>7,052</b>	<b>1,487</b>	<b>2,249</b>	<b>20,963</b>	<b>1,131</b>		
5950000	MAINT LINE TRANSFRM	DNEX	Distribution O&M Expense	SNPD	1,077	34	294	67	109	519	54	-	-
<b>5950000 Total</b>					<b>1,077</b>	<b>34</b>	<b>294</b>	<b>67</b>	<b>109</b>	<b>519</b>	<b>54</b>		
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	CA	77	77	-	-	-	-	-	-	-
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	IDU	60	-	-	-	-	-	60	-	-
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	OR	810	-	810	-	-	-	-	-	-
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	UT	893	-	-	-	-	893	-	-	-
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	WA	59	-	-	59	-	-	-	-	-
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	WYP	343	-	-	-	343	-	-	-	-
5960000	MNT STR LIGHT-SIG S	DNEX	Distribution O&M Expense	WYU	124	-	-	-	124	-	-	-	-
<b>5960000 Total</b>					<b>2,367</b>	<b>77</b>	<b>810</b>	<b>59</b>	<b>467</b>	<b>893</b>	<b>60</b>		
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	15	15	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	40	-	-	-	-	-	40	-	-





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	194	194	-	194	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(155)	(5)	(42)	(10)	(16)	(75)	(8)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	384	-	-	-	-	384	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	24	-	-	24	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	32	-	-	-	32	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	14	-	-	-	14	-	-	-	-
<b>5970000 Total</b>					<b>549</b>	<b>10</b>	<b>152</b>	<b>14</b>	<b>30</b>	<b>310</b>	<b>33</b>	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	111	111	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	99	-	-	-	-	-	99	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	42	-	42	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	8,796	281	2,398	551	886	4,237	443	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	694	-	-	-	-	694	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	135	-	-	135	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	204	-	-	-	204	-	-	-	-
<b>5980000 Total</b>					<b>10,081</b>	<b>393</b>	<b>2,440</b>	<b>686</b>	<b>1,090</b>	<b>4,931</b>	<b>541</b>	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,325	53	714	157	167	1,137	99	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	-	-	-	-
<b>9010000 Total</b>					<b>2,326</b>	<b>53</b>	<b>714</b>	<b>157</b>	<b>168</b>	<b>1,137</b>	<b>99</b>	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	408	408	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	498	11	153	34	36	244	21	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,127	-	-	-	-	-	2,127	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,210	-	2,210	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	6,625	-	-	-	-	6,625	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,156	-	-	1,156	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,143	-	-	-	1,143	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	288	-	-	-	288	-	-	-	-
<b>9020000 Total</b>					<b>14,457</b>	<b>419</b>	<b>2,363</b>	<b>1,190</b>	<b>1,468</b>	<b>6,869</b>	<b>2,148</b>	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,261	29	387	85	90	616	53	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	WYP	2,091	48	642	141	150	1,022	89	-	-
<b>9030000 Total</b>					<b>2,091</b>	<b>48</b>	<b>642</b>	<b>141</b>	<b>150</b>	<b>1,022</b>	<b>89</b>	-	-
9031000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	-	-	-	-	-	-	-
9031000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,050	208	2,777	610	648	4,423	384	-	-
9031000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9031000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
9031000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9031000 Total</b>					<b>9,047</b>	<b>208</b>	<b>2,777</b>	<b>610</b>	<b>648</b>	<b>4,419</b>	<b>384</b>	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	30	30	-	-	-	-	-	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,032	299	3,999	879	933	6,370	553	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	168	-	-	-	-	-	168	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	883	-	883	-	-	-	-	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,799	-	-	-	-	1,799	-	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	187	-	-	187	-	-	-	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	330	-	-	-	330	-	-	-	-
9032000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	45	-	-	-	45	-	-	-	-
<b>9032000 Total</b>					<b>16,474</b>	<b>329</b>	<b>4,882</b>	<b>1,066</b>	<b>1,308</b>	<b>8,169</b>	<b>721</b>	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	12	12	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	14	-	-	-	-	-	14	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	44	-	44	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	53	-	-	-	-	53	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	13	-	-	13	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	14	-	-	-	14	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	4	-	-	-	-
<b>9035000 Total</b>					<b>155</b>	<b>12</b>	<b>44</b>	<b>13</b>	<b>18</b>	<b>53</b>	<b>14</b>	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	10,756	247	3,300	725	770	5,257	456	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	11	11	-	-	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	429	-	-	429	-	-	-	-	-
<b>9036000 Total</b>					<b>11,196</b>	<b>247</b>	<b>3,311</b>	<b>1,154</b>	<b>770</b>	<b>5,257</b>	<b>456</b>	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	-	586	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	31	1	9	2	2	15	1	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	309	-	-	-	-	-	309	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	6,671	-	6,671	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	5,667	-	-	-	-	5,667	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	2,302	-	-	2,302	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,341	-	-	-	1,341	-	-	-	-
<b>9040000 Total</b>					<b>16,907</b>	<b>586</b>	<b>6,681</b>	<b>2,304</b>	<b>1,343</b>	<b>5,682</b>	<b>310</b>	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	17	-	17	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	10	-	-	-	-	10	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	5	-	-	5	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	10	-	-	-	10	-	-	-	-
<b>9042000 Total</b>					<b>39</b>	<b>(2)</b>	<b>17</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>(0)</b>	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	2	0	1	0	0	0	1	0	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	WYP	(0)	-	-	-	-	(0)	-	-	-
<b>9050000 Total</b>					<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-</b>
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	1	0	0	0	0	0	0	0	-
<b>9070000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	0	2	0	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	2	-	-	-	-	2	-	-	-
<b>9080000 Total</b>					<b>8</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>-</b>
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	850	19	261	57	61	415	36	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	1,403	-	-	-	-	-	-	-	1,403
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	98	-	-	-	-	98	-	-	-
<b>9081000 Total</b>					<b>2,351</b>	<b>19</b>	<b>261</b>	<b>57</b>	<b>61</b>	<b>514</b>	<b>36</b>	-	<b>1,403</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	76	-	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,451	33	445	98	104	709	62	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	-	-	-	-	-	1	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	67	-	-	-	-	-	-	-	67
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	15	-	-	15	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
<b>9084000 Total</b>					<b>1,611</b>	<b>109</b>	<b>445</b>	<b>113</b>	<b>105</b>	<b>709</b>	<b>63</b>	-	<b>67</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	98,937	-	-	-	-	-	-	-	98,937
<b>9085100 Total</b>					<b>98,937</b>	-	-	-	-	-	-	-	<b>98,937</b>
9086000	CUST SERV	CSEX	Customer Service Expense	CN	134	3	41	9	10	65	6	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,296	-	2,296	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,083	-	-	-	-	3,083	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	173	-	-	173	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	1,018	-	-	-	1,018	-	-	-	-
<b>9086000 Total</b>					<b>6,724</b>	<b>3</b>	<b>2,337</b>	<b>182</b>	<b>1,028</b>	<b>3,148</b>	<b>25</b>	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	203	-	-	-	-	-	-	-	203
<b>9089300 Total</b>					<b>203</b>	-	-	-	-	-	-	-	<b>203</b>
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,582	-	-	-	-	-	-	-	6,582
<b>9089500 Total</b>					<b>6,582</b>	-	-	-	-	-	-	-	<b>6,582</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	7,928	-	-	-	-	-	-	-	7,928
<b>9089600 Total</b>					<b>7,928</b>	-	-	-	-	-	-	-	<b>7,928</b>
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	160	-	-	-	-	-	160	-	-
<b>9089700 Total</b>					<b>160</b>	-	-	-	-	-	<b>160</b>	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	471	-	-	-	-	-	-	-	471
<b>9089800 Total</b>					<b>471</b>	-	-	-	-	-	-	-	<b>471</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	77	77	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,387	55	732	161	171	1,167	101	-	-
9090000	INFOR/INSTRCT ADV	IDU	Customer Service Expense	IDU	54	-	-	-	-	-	54	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	469	-	469	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	405	-	-	-	-	405	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	151	-	-	151	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	183	-	-	-	183	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	-	-	-	0	-	-	-	-
<b>9090000 Total</b>					<b>3,726</b>	<b>132</b>	<b>1,202</b>	<b>312</b>	<b>354</b>	<b>1,572</b>	<b>155</b>		
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	-	-
<b>9100000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>		
9130000	ADVERTISING EXP	CSAX	Customer Sales Expense	WYP	0	-	-	-	-	-	-	-	-
<b>9130000 Total</b>					<b>0</b>				<b>0</b>				
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	159	-	-	-	-	-	159	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	20	-	20	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	73,269	1,515	18,656	5,191	9,903	33,642	4,341	21	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	-	-	-	-	-	-
<b>9200000 Total</b>					<b>73,449</b>	<b>1,515</b>	<b>18,677</b>	<b>5,191</b>	<b>9,903</b>	<b>33,642</b>	<b>4,501</b>	<b>21</b>	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	95	2	29	6	7	46	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	-	-	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	65	-	65	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	14,596	302	3,716	1,034	1,973	6,702	865	4	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	(1,821)	-	-	-	-	(1,821)	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	7	-	-	7	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	12	-	-	-	12	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	4	-	-	-	-	4	-	-	-
<b>9210000 Total</b>					<b>12,969</b>	<b>306</b>	<b>3,810</b>	<b>1,047</b>	<b>1,996</b>	<b>4,927</b>	<b>877</b>	<b>4</b>	
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(39,987)	(827)	(10,182)	(2,833)	(5,405)	(18,360)	(2,369)	(11)	-
<b>9220000 Total</b>					<b>(39,987)</b>	<b>(827)</b>	<b>(10,182)</b>	<b>(2,833)</b>	<b>(5,405)</b>	<b>(18,360)</b>	<b>(2,369)</b>	<b>(11)</b>	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	60	60	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	620	-	620	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,692	263	3,232	899	1,716	5,828	752	4	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	499	-	-	-	-	499	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	4	-	-	4	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	6	-	-	-	6	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	369	-	-	-	-	369	-	-	-
<b>9230000 Total</b>					<b>14,250</b>	<b>322</b>	<b>3,852</b>	<b>903</b>	<b>2,090</b>	<b>6,326</b>	<b>752</b>	<b>4</b>	
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	67	-	67	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	18,115	375	4,613	1,283	2,448	8,318	1,073	5	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	0	-	-	-	-	0	-	-	-
<b>9239990 Total</b>					<b>18,180</b>	<b>372</b>	<b>4,680</b>	<b>1,283</b>	<b>2,448</b>	<b>8,318</b>	<b>1,073</b>	<b>5</b>	
9241000	PROP INS-ACCR SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCR SITUS	AGEX	Administrative & General Expense	IDU	57	-	-	-	-	-	57	-	-
9241000	PROP INS-ACCR SITUS	AGEX	Administrative & General Expense	OR	8,603	-	8,603	-	-	-	-	-	-
9241000	PROP INS-ACCR SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCR SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCR SITUS	AGEX	Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
<b>9241000 Total</b>					<b>12,279</b>	<b>1,989</b>	<b>8,603</b>	<b>1,145</b>	<b>13</b>	<b>474</b>	<b>57</b>		
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	64	64	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(432)	-	(432)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(124)	-	-	(124)	-	-	-	-	-
<b>9242000 Total</b>					<b>(491)</b>	<b>64</b>	<b>(432)</b>	<b>(124)</b>					
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,262	88	1,085	302	576	1,957	253	1	-



**Operations & Maintenance Expense (Actuals)**

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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9243000 Total</b>					<b>4,262</b>	<b>88</b>		<b>1,085</b>	<b>302</b>	<b>576</b>	<b>1,957</b>	<b>253</b>	<b>1</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	107,013	2,213	27,248	7,581	14,464	49,135	6,341	30	-
<b>9250000 Total</b>					<b>107,013</b>	<b>2,213</b>	<b>27,248</b>	<b>7,581</b>	<b>14,464</b>	<b>49,135</b>	<b>6,341</b>	<b>30</b>	<b>-</b>
9251000	INJURIES & DAMAGES	OR	Administrative & General Expense	OR	799	-	-	799	-	-	-	-	-
9251000	INJURIES & DAMAGES	SO	Administrative & General Expense	SO	(799)	(17)	(203)	(57)	(108)	(367)	(47)	(0)	-
<b>9251000 Total</b>					<b>-</b>	<b>(17)</b>	<b>595</b>	<b>(57)</b>	<b>(108)</b>	<b>(367)</b>	<b>(47)</b>	<b>(0)</b>	<b>-</b>
9261200	PEN EXP-OTH NBC	SO	Administrative & General Expense	SO	14,495	300	3,691	1,027	1,959	6,655	859	4	-
<b>9261200 Total</b>					<b>14,495</b>	<b>300</b>	<b>3,691</b>	<b>1,027</b>	<b>1,959</b>	<b>6,655</b>	<b>859</b>	<b>4</b>	<b>-</b>
9261500	PEN EXP-STATE SITUS	CA	Administrative & General Expense	CA	(299)	(299)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	OR	Administrative & General Expense	OR	(4,243)	(0)	(4,243)	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	SO	Administrative & General Expense	SO	(8)	(8)	(2)	(1)	(1)	(4)	(0)	(0)	-
9261500	PEN EXP-STATE SITUS	UT	Administrative & General Expense	UT	(1,628)	-	-	-	-	(1,628)	-	-	-
9261500	PEN EXP-STATE SITUS	WA	Administrative & General Expense	WA	(1,117)	-	-	(1,117)	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	WYP	Administrative & General Expense	WYP	(1,948)	-	-	-	(1,948)	-	-	-	-
<b>9261500 Total</b>					<b>(9,243)</b>	<b>(300)</b>	<b>(4,245)</b>	<b>(1,118)</b>	<b>(1,949)</b>	<b>(1,632)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
9262200	POSTRET EXP-OTH NBC	SO	Administrative & General Expense	SO	(1,690)	(35)	(430)	(120)	(228)	(776)	(100)	(0)	-
<b>9262200 Total</b>					<b>(1,690)</b>	<b>(35)</b>	<b>(430)</b>	<b>(120)</b>	<b>(228)</b>	<b>(776)</b>	<b>(100)</b>	<b>(0)</b>	<b>-</b>
9262500	POSTRET EXP-ST SITUS	IDU	Administrative & General Expense	IDU	87	-	-	-	-	-	-	87	-
9262500	POSTRET EXP-ST SITUS	OR	Administrative & General Expense	OR	785	-	785	-	-	-	-	-	-
<b>9262500 Total</b>					<b>872</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87</b>	<b>-</b>
9263200	SERP EXP-OTH NBC	SO	Administrative & General Expense	SO	2,752	57	701	195	372	1,263	163	1	-
<b>9263200 Total</b>					<b>2,752</b>	<b>57</b>	<b>701</b>	<b>195</b>	<b>372</b>	<b>1,263</b>	<b>163</b>	<b>1</b>	<b>-</b>
9269100	GROSS-UP - PENSION	SO	Administrative & General Expense	SO	6,544	135	1,666	464	884	3,005	388	2	-
<b>9269100 Total</b>					<b>6,544</b>	<b>135</b>	<b>1,666</b>	<b>464</b>	<b>884</b>	<b>3,005</b>	<b>388</b>	<b>2</b>	<b>-</b>
9269200	GROSS-UP - POST-RETR	SO	Administrative & General Expense	SO	856	18	218	61	116	393	51	0	-
<b>9269200 Total</b>					<b>856</b>	<b>18</b>	<b>218</b>	<b>61</b>	<b>116</b>	<b>393</b>	<b>51</b>	<b>0</b>	<b>-</b>
9269400	GROSS-UP - MD/DN/V/L	SO	Administrative & General Expense	SO	62,750	1,298	15,978	4,446	8,481	28,812	3,718	18	-
<b>9269400 Total</b>					<b>62,750</b>	<b>1,298</b>	<b>15,978</b>	<b>4,446</b>	<b>8,481</b>	<b>28,812</b>	<b>3,718</b>	<b>18</b>	<b>-</b>
9269500	GROSS-UP - 401(K) EX	SO	Administrative & General Expense	SO	40,692	842	10,361	2,883	5,500	18,684	2,411	12	-
<b>9269500 Total</b>					<b>40,692</b>	<b>842</b>	<b>10,361</b>	<b>2,883</b>	<b>5,500</b>	<b>18,684</b>	<b>2,411</b>	<b>12</b>	<b>-</b>
9269600	GROSS-UP - POST-EMPL	SO	Administrative & General Expense	SO	5,454	113	1,389	386	737	2,504	323	2	-
<b>9269600 Total</b>					<b>5,454</b>	<b>113</b>	<b>1,389</b>	<b>386</b>	<b>737</b>	<b>2,504</b>	<b>323</b>	<b>2</b>	<b>-</b>
9269700	GROSS-UP - OTH BEN E	SO	Administrative & General Expense	SO	5,958	123	1,517	422	805	2,735	353	2	-
<b>9269700 Total</b>					<b>5,958</b>	<b>123</b>	<b>1,517</b>	<b>422</b>	<b>805</b>	<b>2,735</b>	<b>353</b>	<b>2</b>	<b>-</b>
9280000	REGULATORY COM EXP	CA	Administrative & General Expense	CA	892	892	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	IDU	Administrative & General Expense	IDU	99	-	-	-	-	-	-	99	-
9280000	REGULATORY COM EXP	OR	Administrative & General Expense	OR	1,332	-	1,332	-	-	-	-	-	-
9280000	REGULATORY COM EXP	SO	Administrative & General Expense	SO	2,629	54	669	186	355	1,207	156	1	-
9280000	REGULATORY COM EXP	UT	Administrative & General Expense	UT	33	-	-	-	-	33	-	-	-
9280000	REGULATORY COM EXP	WA	Administrative & General Expense	WA	72	-	-	72	-	-	-	-	-
9280000	REGULATORY COM EXP	WYP	Administrative & General Expense	WYP	134	-	-	-	134	-	-	-	-
<b>9280000 Total</b>					<b>5,192</b>	<b>946</b>	<b>2,002</b>	<b>259</b>	<b>490</b>	<b>1,241</b>	<b>254</b>	<b>1</b>	<b>-</b>
9282000	REG COMM EXPENSE	CA	Administrative & General Expense	CA	104	104	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	IDU	Administrative & General Expense	IDU	672	-	-	-	-	-	-	672	-
9282000	REG COMM EXPENSE	OR	Administrative & General Expense	OR	4,889	-	4,889	-	-	-	-	-	-
9282000	REG COMM EXPENSE	SO	Administrative & General Expense	SO	15	0	4	1	2	7	1	0	-
9282000	REG COMM EXPENSE	UT	Administrative & General Expense	UT	6,934	-	-	-	-	6,934	-	-	-
9282000	REG COMM EXPENSE	WA	Administrative & General Expense	WA	695	-	-	695	-	-	-	-	-
9282000	REG COMM EXPENSE	WYP	Administrative & General Expense	WYP	1,997	-	-	-	1,997	-	-	-	-
<b>9282000 Total</b>					<b>15,305</b>	<b>104</b>	<b>4,893</b>	<b>696</b>	<b>1,999</b>	<b>6,941</b>	<b>673</b>	<b>0</b>	<b>-</b>
9283000	FERC FILING FEE	SG	Administrative & General Expense	SG	6,590	101	1,753	526	916	2,914	378	3	-
<b>9283000 Total</b>					<b>6,590</b>	<b>101</b>	<b>1,753</b>	<b>526</b>	<b>916</b>	<b>2,914</b>	<b>378</b>	<b>3</b>	<b>-</b>
9290000	DUPLICATE CHRGS-CR	SO	Administrative & General Expense	SO	(5,658)	(117)	(1,441)	(401)	(765)	(2,598)	(335)	(2)	-
<b>9290000 Total</b>					<b>(5,658)</b>	<b>(117)</b>	<b>(1,441)</b>	<b>(401)</b>	<b>(765)</b>	<b>(2,598)</b>	<b>(335)</b>	<b>(2)</b>	<b>-</b>
9299100	DUP CHG CR - PENSION	SO	Administrative & General Expense	SO	(6,544)	(135)	(1,666)	(464)	(684)	(3,005)	(388)	(2)	-



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9299100 Total</b>					<b>(6,544)</b>	<b>(135)</b>	<b>(1,666)</b>	<b>(464)</b>	<b>(884)</b>	<b>(3,005)</b>	<b>(388)</b>	<b>(2)</b>	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense		(856)	(18)	(218)	(61)	(116)	(393)	(51)	(0)	-
<b>9299200 Total</b>					<b>(856)</b>	<b>(18)</b>	<b>(218)</b>	<b>(61)</b>	<b>(116)</b>	<b>(393)</b>	<b>(51)</b>	<b>(0)</b>	-
9299400	DUP CHG CR - W/D/V/L	AGEX	Administrative & General Expense		(62,750)	(1,298)	(15,978)	(4,446)	(8,481)	(28,812)	(3,718)	(18)	-
<b>9299400 Total</b>					<b>(62,750)</b>	<b>(1,298)</b>	<b>(15,978)</b>	<b>(4,446)</b>	<b>(8,481)</b>	<b>(28,812)</b>	<b>(3,718)</b>	<b>(18)</b>	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense		(40,692)	(842)	(10,361)	(2,883)	(5,500)	(18,684)	(2,411)	(12)	-
<b>9299500 Total</b>					<b>(40,692)</b>	<b>(842)</b>	<b>(10,361)</b>	<b>(2,883)</b>	<b>(5,500)</b>	<b>(18,684)</b>	<b>(2,411)</b>	<b>(12)</b>	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense		(5,454)	(113)	(1,389)	(386)	(737)	(2,504)	(323)	(2)	-
<b>9299600 Total</b>					<b>(5,454)</b>	<b>(113)</b>	<b>(1,389)</b>	<b>(386)</b>	<b>(737)</b>	<b>(2,504)</b>	<b>(323)</b>	<b>(2)</b>	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense		(5,958)	(123)	(1,517)	(422)	(805)	(2,735)	(353)	(2)	-
<b>9299700 Total</b>					<b>(5,958)</b>	<b>(123)</b>	<b>(1,517)</b>	<b>(422)</b>	<b>(805)</b>	<b>(2,735)</b>	<b>(353)</b>	<b>(2)</b>	-
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense		12	0	3	1	2	5	1	0	-
<b>9301000 Total</b>					<b>12</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense		2,329	48	593	165	315	1,069	138	1	-
<b>9302000 Total</b>					<b>2,329</b>	<b>48</b>	<b>593</b>	<b>165</b>	<b>315</b>	<b>1,069</b>	<b>138</b>	<b>1</b>	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense		75	75	-	-	-	-	-	-	-
<b>9310000 Total</b>					<b>75</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense		7	-	-	-	-	-	-	7	-
<b>9310000 Total</b>					<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense		68	-	68	-	-	-	-	-	-
<b>9310000 Total</b>					<b>68</b>	<b>-</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense		(316)	(1)	(7)	(2)	(4)	(13)	(2)	(0)	-
<b>9310000 Total</b>					<b>(316)</b>	<b>(1)</b>	<b>(7)</b>	<b>(2)</b>	<b>(4)</b>	<b>(13)</b>	<b>(2)</b>	<b>(0)</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense		16	-	-	16	-	-	-	-	-
<b>9310000 Total</b>					<b>16</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense		(91)	-	-	-	(91)	-	-	-	-
<b>9310000 Total</b>					<b>(91)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(91)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		133	133	-	-	-	-	-	-	-
<b>9350000 Total</b>					<b>133</b>	<b>133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		52	1	16	4	4	26	2	-	-
<b>9350000 Total</b>					<b>52</b>	<b>1</b>	<b>16</b>	<b>4</b>	<b>4</b>	<b>26</b>	<b>2</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		6	-	-	-	-	-	6	-	-
<b>9350000 Total</b>					<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		198	-	198	-	-	-	-	-	-
<b>9350000 Total</b>					<b>198</b>	<b>-</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		25,318	524	6,447	1,794	3,422	11,625	1,500	7	-
<b>9350000 Total</b>					<b>25,318</b>	<b>524</b>	<b>6,447</b>	<b>1,794</b>	<b>3,422</b>	<b>11,625</b>	<b>1,500</b>	<b>7</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		94	-	94	-	-	55	-	-	-
<b>9350000 Total</b>					<b>94</b>	<b>-</b>	<b>94</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		8	-	-	-	8	-	-	-	-
<b>9350000 Total</b>					<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense		4	-	-	-	4	-	-	-	-
<b>9350000 Total</b>					<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9350000 Total</b>					<b>25,868</b>	<b>658</b>	<b>6,660</b>	<b>1,891</b>	<b>3,438</b>	<b>11,705</b>	<b>1,508</b>	<b>7</b>	<b>-</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense		(117)	(2)	(29)	(9)	(18)	(52)	(7)	(0)	-
<b>5012000 Total</b>					<b>(117)</b>	<b>(2)</b>	<b>(29)</b>	<b>(9)</b>	<b>(18)</b>	<b>(52)</b>	<b>(7)</b>	<b>(0)</b>	<b>-</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense		28	0	7	2	2	4	12	2	0
<b>5014500 Total</b>					<b>28</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense		1,192	50	878	264	-	-	-	-	-
<b>5012000 Total</b>					<b>1,192</b>	<b>50</b>	<b>878</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense		138	6	102	31	-	-	-	-	-
<b>5014500 Total</b>					<b>138</b>	<b>6</b>	<b>102</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense		3,044	131	2,225	688	-	-	-	-	-
<b>5010000 Total</b>					<b>3,044</b>	<b>131</b>	<b>2,225</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense		(1,530)	(66)	(1,118)	(346)	-	-	-	-	-
<b>5012000 Total</b>					<b>(1,530)</b>	<b>(66)</b>	<b>(1,118)</b>	<b>(346)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense		844	36	617	191	-	-	-	-	-
<b>5014500 Total</b>					<b>844</b>	<b>36</b>	<b>617</b>	<b>191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense		62	3	45	14	-	-	-	-	-
<b>5015000 Total</b>					<b>62</b>	<b>3</b>	<b>45</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense		69	-	-	-	16	47	6	0	-
<b>5010000 Total</b>					<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>47</b>	<b>6</b>	<b>0</b>	<b>-</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense		502	-	-	-	118	337	47	0	-
<b>5011500 Total</b>					<b>502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118</b>	<b>337</b>	<b>47</b>	<b>0</b>	<b>-</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense		8,139	-	-	-	1,908	5,469	757	5	-
<b>5012000 Total</b>					<b>8,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,908</b>	<b>5,469</b>	<b>757</b>	<b>5</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5012000 Total</b>					<b>8,139</b>	-	-	-	<b>1,908</b>	<b>5,469</b>	<b>757</b>	-	<b>5</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	806	-	-	-	189	542	75	0	-
<b>5013000 Total</b>					<b>806</b>	-	-	-	<b>189</b>	<b>542</b>	<b>75</b>	<b>0</b>	-
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	6	-	-	-	6	4	1	0	-
<b>5014000 Total</b>					<b>6</b>	-	-	-	<b>6</b>	<b>4</b>	<b>1</b>	<b>0</b>	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	5,016	-	-	-	1,176	3,371	466	3	-
<b>5014500 Total</b>					<b>5,016</b>	-	-	-	<b>1,176</b>	<b>3,371</b>	<b>466</b>	<b>3</b>	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	1	-	-	-	0	1	0	0	-
<b>5015000 Total</b>					<b>1</b>	-	-	-	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	CAEE	25	-	-	-	6	17	2	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	(0)	(0)	(0)	(0)	(0)	-	-	-	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	(0)	(0)	(0)	(0)	(0)	-	-	-	-
<b>5015100 Total</b>					<b>25</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>6</b>	<b>17</b>	<b>2</b>	<b>0</b>	-
501NPC	FUEL CONSUMED	NPCX	Net Power Cost Expense	WA	41,440	-	-	41,440	-	-	-	-	-
<b>501NPC Total</b>					<b>41,440</b>	-	-	<b>41,440</b>	-	-	-	-	-
503NPC	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	WA	363	-	-	363	-	-	-	-	-
<b>503NPC Total</b>					<b>363</b>	-	-	<b>363</b>	-	-	-	-	-
547NPC	NATURAL GAS	NPCX	Net Power Cost Expense	IWA	31,464	-	-	31,464	-	-	-	-	-
<b>547NPC Total</b>					<b>31,464</b>	-	-	<b>31,464</b>	-	-	-	-	-
555NPC	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	IWA	84,297	-	-	84,297	-	-	-	-	-
<b>555NPC Total</b>					<b>84,297</b>	-	-	<b>84,297</b>	-	-	-	-	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	(51,455)	-	-	-	-	-	-	-	(51,455)
<b>5552400 Total</b>					<b>(51,455)</b>	-	-	-	-	-	-	-	<b>(51,455)</b>
5555700	NPC Deferral Mchism	NPCX	Net Power Cost Expense	OTHER	(37,872)	-	-	-	-	-	-	-	(37,872)
<b>5555700 Total</b>					<b>(37,872)</b>	-	-	-	-	-	-	-	<b>(37,872)</b>
565NPC	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	IWA	12,723	-	-	12,723	-	-	-	-	-
<b>565NPC Total</b>					<b>12,723</b>	-	-	<b>12,723</b>	-	-	-	-	-
<b>Grand Total</b>					<b>1,282,001</b>	<b>32,578</b>	<b>308,498</b>	<b>242,805</b>	<b>129,886</b>	<b>478,647</b>	<b>63,060</b>	<b>264</b>	<b>26,263</b>



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	12	-	-	-	3	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	6	0	4	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	693	11	184	55	96	306	40	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	33,242	-	-	-	6,968	23,216	3,039	19	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	5,012	210	3,691	1,111	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	4,827	202	3,555	1,070	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	267	4	71	21	37	118	15	0	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	171,485	-	-	-	35,946	119,764	15,675	100	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	10,171	426	7,490	2,254	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	49,525	2,076	36,473	10,976	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	2,606	40	693	208	362	1,152	149	1	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	32,822	-	-	-	6,880	22,922	3,000	19	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	3,634	152	2,676	805	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	10,487	440	7,723	2,324	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	1,457	22	388	116	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,913	-	-	-	3,126	10,415	1,363	9	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	666	28	490	148	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	2,071	87	1,525	459	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	295	5	78	24	41	130	17	0	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	2	0	1	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,268	-	-	-	266	886	116	1	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	43	2	32	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	258	11	190	57	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG	60	1	16	5	8	26	3	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	45	1	12	4	6	20	3	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	39	1	10	3	5	17	2	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	59	1	16	5	8	26	3	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	280	4	75	22	39	124	16	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	793	12	211	63	110	351	45	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	376	6	100	30	52	166	22	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	8,965	137	2,384	715	1,246	3,964	514	3	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	8	3	4	14	2	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	888	14	236	71	123	393	51	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	16	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	111	2	30	9	15	49	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,024	16	272	82	142	453	59	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,170	217	3,769	1,131	1,970	6,266	813	5	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,053	62	1,078	323	563	1,792	232	2	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,658	117	2,037	611	1,064	3,386	439	3	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	0	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(3,839)	(59)	(1,021)	(306)	(534)	(1,698)	(220)	(1)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,947	30	518	155	271	861	112	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(5,945)	(91)	(1,581)	(474)	(826)	(2,629)	(341)	(2)	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	589	9	157	47	82	260	34	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(891)	(14)	(237)	(71)	(124)	(394)	(51)	(0)	-



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	-	
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-	
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	13	0	3	1	2	6	1	0	-	
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	539	8	143	43	75	238	31	0	-	
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	119	2	32	9	17	53	7	0	-	
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	184	3	49	15	26	81	11	0	-	
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	3,747	-	-	-	785	2,617	342	2	-	
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,082	45	797	240	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	-	0	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	2,769	42	736	221	385	1,224	159	1	-	
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	-	-	-	-	3	-	-	-	
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	483	2	41	-	101	338	44	0	-	
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	32,856	-	-	-	-	-	-	-	-	
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	13,793	578	10,158	3,057	6,887	22,947	3,003	19	-	
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	123,806	1,895	32,929	9,878	17,210	54,746	7,100	47	-	
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	3,566	150	2,626	790	-	2,037	6,785	888	6	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	0	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	9,122	140	2,426	728	1,268	4,034	523	3	-	
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	-	-	-	-	-	13	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	4,772	-	-	-	1,000	3,333	436	3	-	
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	1,388	58	1,022	308	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	7,468	114	1,986	596	1,038	3,302	428	3	-	
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	-	-	-	-	4	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	263	4	76	23	-	184	24	0	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	104	4	103	31	54	172	22	0	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	389	6	725	217	379	1,205	156	1	-	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,726	42	1,262	379	660	2,098	272	2	-	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,746	73	10,910	3,273	5,702	18,139	2,353	16	-	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	41,020	628	10,910	3,273	5,702	18,139	2,353	16	-	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	35	1	26	8	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,003	46	799	240	417	1,328	172	1	-	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	429	7	114	34	60	190	25	0	-	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	20,497	314	5,452	1,635	2,849	9,063	1,175	8	-	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	25,580	392	6,804	2,041	3,556	11,311	1,467	10	-	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	27,492	421	7,312	2,193	3,821	12,157	1,577	11	-	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	16	5	8	26	3	0	-	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	39	12	20	65	8	0	-	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	39	12	20	65	8	0	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	12	12	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	22	-	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	-	61	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	178	-	-	-	-	178	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	78	-	-	-	78	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	79	-	-	-	79	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98	98	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	58	-	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	510	-	510	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,159	-	-	-	-	1,159	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	125	-	-	125	-	-	-	-	-	-





**Depreciation Expense (Actuals)**  
Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	252	-	-	-	252	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	744	744	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	791	-	-	-	-	-	791	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,421	-	5,421	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,767	-	-	-	-	11,767	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,835	-	1,835	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,342	-	-	-	2,342	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	356	-	-	-	356	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	10	10	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	86	-	86	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	171	-	-	-	-	171	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	32	-	-	-	32	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	37	-	-	-	37	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,086	3,086	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,505	-	-	-	-	-	3,505	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	15,115	-	15,115	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	16,075	-	-	-	-	16,075	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,053	-	4,053	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,066	-	-	-	5,066	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,007	-	-	-	1,007	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,031	1,031	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	992	-	-	-	-	-	992	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,422	-	6,422	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,088	-	-	-	-	7,088	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,063	-	2,063	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,732	-	-	-	2,732	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	358	-	-	-	358	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	468	468	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	283	-	-	-	-	-	283	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,965	-	1,965	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,651	-	-	-	-	5,651	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	503	-	503	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	801	-	-	-	801	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	149	-	-	-	149	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	543	543	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	589	-	-	-	-	-	589	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,314	-	4,314	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,201	-	-	-	-	12,201	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	722	-	722	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,283	-	-	-	1,283	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	482	-	-	-	482	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,333	1,333	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,967	-	-	-	-	-	1,967	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,745	-	11,745	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,625	-	-	-	-	14,625	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,926	-	2,926	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,408	-	-	-	3,408	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	476	-	-	-	476	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	260	260	-	-	-	-	-	-	-



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	223	-	-	-	-	-	223	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,154	-	2,154	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,357	-	-	-	-	2,357	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	573	-	-	573	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	423	-	-	-	423	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	396	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	904	-	-	-	-	-	904	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,704	-	4,704	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,699	-	-	-	-	6,699	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,187	-	-	1,187	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,149	-	-	-	1,149	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	391	-	-	-	391	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	304	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	809	-	-	-	-	-	809	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,705	-	1,705	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	6,146	-	-	-	-	6,146	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	750	-	-	750	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	752	-	-	-	752	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	142	-	-	-	142	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	-	15	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	-	-	-	-	-	8	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	-	116	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	265	-	-	-	-	265	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	20	-	-	20	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	30	-	-	-	30	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	34	-	-	-	-	-	34	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	626	-	626	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,145	-	-	-	-	1,145	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	117	-	-	117	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	236	-	-	-	236	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	62	-	-	-	62	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	-	0	-	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	-	0	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	76	-	76	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	23	-	-	-	-	5	15	2	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	12	-	-	-	3	9	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	0	-	0	0	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	209	-	64	14	15	102	9	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	219	-	-	-	-	-	219	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	771	-	771	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	264	-	70	21	37	117	15	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,306	-	48	587	163	312	1,059	137	1
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,183	-	-	-	-	1,183	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	240	-	-	240	-	-	-	-	-



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	249	-	-	-	249	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	113	-	-	-	113	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	61	-	-	-	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	2	0	2	1	13	42	6	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	40	1	12	3	3	20	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	8	0	6	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	68	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	652	13	166	46	88	299	39	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	45	-	-	-	-	45	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	9	9	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	6	-	-	-	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	293	-	-	-	61	205	27	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	36	2	27	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	507	12	156	34	36	248	22	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	75	-	-	-	-	-	75	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	24	1	18	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	179	-	-	-	179	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	138	2	37	11	19	61	8	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	10,485	217	2,670	743	1,417	4,814	621	3	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	154	-	-	-	154	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	-	-	61	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	308	-	-	-	308	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15	-	-	-	15	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	4	-	-	-	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	-	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	32	1	8	2	4	15	2	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	6	6	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	134	-	-	-	28	94	12	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	8	0	6	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	24	-	-	-	-	-	24	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	38	2	28	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	108	-	108	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	66	1	17	5	9	29	4	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	2	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	152	-	-	-	-	152	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	26	-	-	26	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	39	39	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	4	-	-	-	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	620	-	-	-	130	433	57	0	-



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	30	1	22	7	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	92	-	-	-	-	-	92	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	115	5	85	26	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	454	-	454	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	123	2	33	10	17	54	7	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	77	2	20	5	10	36	5	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	669	-	-	-	-	669	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	-	-	112	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	170	-	-	-	170	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	26	26	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	62	-	-	-	15	42	6	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	176	-	-	-	37	123	16	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	11	0	8	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	67	-	-	-	-	-	67	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	25	1	18	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	487	-	487	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	119	2	32	10	17	53	7	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	253	5	64	18	34	116	15	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	386	-	-	-	386	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	72	-	-	72	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	134	-	-	-	134	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	241	241	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	12	-	-	-	3	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	1,107	-	-	-	232	773	101	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	87	4	64	19	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	156	4	48	11	11	76	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	561	-	-	-	35	-	561	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	158	7	117	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,899	-	2,899	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	6,404	98	1,703	511	890	2,832	367	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,027	83	1,025	285	544	1,849	239	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,604	-	-	-	-	2,604	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	503	-	-	503	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,055	-	-	-	1,055	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	252	-	-	-	252	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	-	-	-	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	158	-	-	-	33	110	14	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	3	0	2	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	219	-	219	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	135	2	36	11	19	60	8	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	28	1	7	2	4	13	2	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	169	-	-	-	43	169	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	43	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	53	-	-	-	53	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	-	-	-	0	0	0	0	-



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	92	-	-	-	19	64	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	1	0	1	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	JBG	13	1	10	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	38	1	10	3	5	17	2	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	107	2	27	8	15	49	6	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	-	-	-	-	69	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	11	-	-	-	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
<b>4030000 Total</b>					<b>959,861</b>	<b>18,450</b>	<b>227,442</b>	<b>66,110</b>	<b>135,436</b>	<b>453,588</b>	<b>58,529</b>	<b>305</b>	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	2,015	-	-	-	422	1,408	184	1	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	379	16	279	84	-	-	-	-	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	580	24	427	128	-	-	-	-	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	40	1	11	3	6	18	2	0	-
4032000	DEPR - STEAM	565247	DEPR - Prod Steam UT STEP	OTHER	(6,749)	-	-	-	-	-	-	-	(6,749)
<b>4032000 Total</b>					<b>(3,735)</b>	<b>41</b>	<b>717</b>	<b>216</b>	<b>428</b>	<b>1,425</b>	<b>186</b>	<b>1</b>	<b>(6,749)</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(478)	(7)	(127)	(38)	(66)	(211)	(27)	(0)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	418	6	111	33	58	185	24	0	-
<b>4033000 Total</b>					<b>(60)</b>	<b>(1)</b>	<b>(16)</b>	<b>(5)</b>	<b>(8)</b>	<b>(27)</b>	<b>(3)</b>	<b>(0)</b>	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	177	-	-	-	37	123	16	0	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	61	3	45	14	-	-	-	-	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	83	1	22	7	12	37	5	0	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	5	0	1	0	0	2	0	0	-
<b>4034000 Total</b>					<b>325</b>	<b>4</b>	<b>68</b>	<b>20</b>	<b>49</b>	<b>162</b>	<b>21</b>	<b>0</b>	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	10,551	161	2,806	842	1,467	4,665	605	4	-
<b>4035000 Total</b>					<b>10,551</b>	<b>161</b>	<b>2,806</b>	<b>842</b>	<b>1,467</b>	<b>4,665</b>	<b>605</b>	<b>4</b>	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	133	-	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	220	-	-	-	-	-	220	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	898	-	898	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,850	-	-	-	-	1,850	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	193	-	193	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	446	-	-	-	446	-	-	-	-
<b>4036000 Total</b>					<b>3,741</b>	<b>133</b>	<b>898</b>	<b>193</b>	<b>446</b>	<b>1,850</b>	<b>220</b>	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	1,927	-	-	-	404	1,346	176	1	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	1,091	46	804	242	-	-	-	-	-
<b>4037000 Total</b>					<b>3,018</b>	<b>46</b>	<b>804</b>	<b>242</b>	<b>404</b>	<b>1,346</b>	<b>176</b>	<b>1</b>	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	(236)	-	-	-	(49)	(165)	(22)	(0)	-
<b>4039999 Total</b>					<b>(236)</b>	-	-	-	<b>(49)</b>	<b>(165)</b>	<b>(22)</b>	<b>(0)</b>	-
<b>Grand Total</b>					<b>973,465</b>	<b>18,834</b>	<b>232,720</b>	<b>67,618</b>	<b>138,172</b>	<b>462,846</b>	<b>59,713</b>	<b>312</b>	<b>(6,749)</b>



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	683	10	182	55	95	302	39	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	41	713	214	373	1,186	154	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	89	27	47	148	19	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	0	-	-	-	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	2	0	1	0	0	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	993	15	264	79	138	439	57	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	35	-	-	-	-	35	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	89	2	23	6	12	41	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	565	12	144	40	76	259	33	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,701	154	2,056	452	480	3,275	284	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,357	111	1,364	380	724	2,460	317	2	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	576	9	153	46	80	255	33	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SG	375	8	95	27	375	51	172	22	0
4040000	AMOR LTD TRM PLNT	3032150	CELOMIS	SO	839	17	214	59	113	385	50	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	483	10	126	35	67	226	29	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	226	5	98	16	31	104	13	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	148	3	38	10	148	20	68	9	0
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	81	2	21	6	11	37	5	0	-
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	453	9	115	32	61	208	27	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	142	3	36	10	142	19	65	8	0
4040000	AMOR LTD TRM PLNT	3032220	COGNOS - EDW REPORTING TOOL	SO	4	0	1	1	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	21	0	5	1	3	9	1	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	36	1	9	3	5	17	2	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	1	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	158	3	40	11	21	73	9	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	30	1	8	2	4	14	2	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	0	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,346	28	343	95	182	618	80	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	CAGE	4	-	-	-	-	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	115	34	60	191	25	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	3	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	45	1	11	3	6	20	3	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	39	476	132	253	858	111	1	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	26	-	-	-	-	5	18	2	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	334	5	89	27	46	148	19	0	-
4040000	AMOR LTD TRM PLNT	3032990	PBDM - FILENET PR DOCUMENT MANAGEMENT (E	SO	483	10	123	34	65	222	29	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	1,784	-	-	-	-	374	1,246	163	1
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	370	16	272	82	370	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	99	4	73	22	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	200	3	53	16	28	88	11	0	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	768	18	236	52	55	375	33	-	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	61	755	210	401	1,362	176	1	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	302	7	93	20	22	147	13	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,040	116	1,546	340	361	2,464	214	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	1,700	35	433	120	230	780	101	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,119	49	650	143	152	1,036	90	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,210	25	308	86	164	555	72	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	240	53	56	382	33	-	-



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3033310	CRT - ENERGY TRADING SYSTEM	SO	1,221	25	311	87	165	561	72	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	49	1	12	3	7	22	3	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	743	15	189	53	100	341	44	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	18	0	5	1	18	2	8	1	0
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	106	2	27	7	14	48	6	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	98	2	25	7	13	45	6	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAEE	2	-	-	-	-	0	1	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGE	927	-	-	-	194	647	85	1	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGW	100	4	74	22	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	0	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	JBG	218	9	161	48	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,322	127	2,214	664	1,157	3,680	477	3	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	534	11	136	38	72	245	32	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	39	12	21	65	8	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	37	1	10	3	5	17	2	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	83	25	43	138	18	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improvement	OR	32	-	32	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	202	-	202	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	108	2	28	8	15	50	6	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	96	-	-	96	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	57	-	-	-	57	-	-	-	-
<b>4040000 Total</b>					<b>56,441</b>	<b>1,072</b>	<b>15,144</b>	<b>4,063</b>	<b>6,876</b>	<b>26,191</b>	<b>3,081</b>	<b>13</b>	<b>-</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,210	-	-	-	-	-	-	-	4,210
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	CAGE	(373)	-	-	-	(78)	(261)	(34)	(0)	-
<b>4049000 Total</b>					<b>3,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(78)</b>	<b>(261)</b>	<b>(34)</b>	<b>(0)</b>	<b>4,210</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	2,212	-	-	-	464	1,545	202	1	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
<b>4061000 Total</b>					<b>2,514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>464</b>	<b>1,847</b>	<b>202</b>	<b>1</b>	<b>-</b>
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	CAGW	26	1	19	6	-	-	-	-	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	OTHER	8	-	-	-	-	-	-	-	8
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Uncrvd Plt/Decom Csts-ID	IDU	2,739	-	-	-	-	-	2,739	-	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Uncrvd Plt/Decom Csts-OR	UT	3,916	-	3,916	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Uncrvd Plt/Decom Csts-UT	OR	2,866	-	-	-	-	2,866	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Uncrvd Plt/Decom Csts-WY	WYP	4,943	-	-	-	4,943	-	-	-	-
4073000	REGULATORY DEBITS	566902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
<b>4073000 Total</b>					<b>14,622</b>	<b>1</b>	<b>3,935</b>	<b>6</b>	<b>4,943</b>	<b>2,866</b>	<b>2,739</b>	<b>-</b>	<b>133</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,066	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	53,271	-	53,271	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	15,241	-	-	15,241	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	411	-	-	-	-	-	411	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,294	-	1,294	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	637	-	-	637	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	36	-	-	-	-	-	36	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	17	-	-	17	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,767	-	-	-	-	-	1,767	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	696	-	696	-	-	-	-	-	-



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	646	-	-	646	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
<b>4074100 Total</b>					<b>81,084</b>	-	<b>55,262</b>	<b>16,541</b>	-	-	<b>9,281</b>	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(55,262)	-	(55,262)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(16,541)	-	-	(16,541)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(9,281)	-	-	-	-	-	(9,281)	-	-
<b>4074200 Total</b>					<b>(81,084)</b>	-	<b>(55,262)</b>	<b>(16,541)</b>	-	-	<b>(9,281)</b>	-	-
<b>Grand Total</b>					<b>77,413</b>	<b>1,073</b>	<b>19,079</b>	<b>4,069</b>	<b>12,205</b>	<b>30,642</b>	<b>5,988</b>	<b>15</b>	<b>4,342</b>





**Taxes Other Than Income (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	583400	4081000/583400	SO	3	0	1	0	0	1	0	0	-
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(473)	(10)	(120)	(33)	(64)	(217)	(28)	(0)	-
<b>4081000 Total</b>					<b>(470)</b>	<b>(10)</b>	<b>(120)</b>	<b>(33)</b>	<b>(63)</b>	<b>(216)</b>	<b>(28)</b>	<b>(0)</b>	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	168,332	3,482	42,862	11,926	22,752	77,289	9,974	48	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	(325)	-	(325)	-	-	-	-	-	-
<b>4081500 Total</b>					<b>168,006</b>	<b>3,482</b>	<b>42,537</b>	<b>11,926</b>	<b>22,752</b>	<b>77,289</b>	<b>9,974</b>	<b>48</b>	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,483	1,483	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	28,657	-	28,657	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WA	1	-	-	1	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,836	-	-	-	1,836	-	-	-	-
<b>4081800 Total</b>					<b>31,985</b>	<b>1,483</b>	<b>28,657</b>	<b>1</b>	<b>1,836</b>	<b>8</b>	<b>-</b>	<b>-</b>	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	14,616	-	-	14,616	-	-	-	-	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,720	-	1,720	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	366	5	90	28	57	163	23	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	25	-	-	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	40	1	10	3	6	18	2	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	96	-	-	-	96	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESale ENERGY TAX	SE	266	4	66	20	41	119	16	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,332	-	-	-	489	1,628	213	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	28	1	7	2	4	13	2	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	473	7	116	36	73	211	29	0	-
<b>4081990 Total</b>					<b>19,962</b>	<b>17</b>	<b>2,009</b>	<b>14,730</b>	<b>767</b>	<b>2,152</b>	<b>285</b>	<b>2</b>	-
<b>Grand Total</b>					<b>219,484</b>	<b>4,972</b>	<b>73,084</b>	<b>26,623</b>	<b>25,291</b>	<b>79,233</b>	<b>10,232</b>	<b>49</b>	-



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	Renewable Electricity Production Tax Cre	SG	(137,287)	(2,101)	(36,515)	(10,954)	(19,083)	(60,707)	(7,874)	(53)	-
4091000	Mining Rescue Training Credit ~ PMI	JBE	(84)	(4)	(61)	(19)	-	-	-	-	-
4091000	Research and Experimentation Credits	SO	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
4091000	Fuel Tax Credit	JBE	(26)	(1)	(19)	(6)	-	-	-	-	-
4091000	Foreign Tax Credit	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
<b>4091000 Total</b>			<b>(137,408)</b>	<b>(2,106)</b>	<b>(36,598)</b>	<b>(10,979)</b>	<b>(19,085)</b>	<b>(60,712)</b>	<b>(7,874)</b>	<b>(53)</b>	-
4191000	AFUDC - EQUITY	SNP	(52,821)	(983)	(13,078)	(3,636)	(7,126)	(24,854)	(3,124)	(16)	(4)
<b>4191000 Total</b>			<b>(52,821)</b>	<b>(983)</b>	<b>(13,078)</b>	<b>(3,636)</b>	<b>(7,126)</b>	<b>(24,854)</b>	<b>(3,124)</b>	<b>(16)</b>	<b>(4)</b>
4270000	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	373,825	6,959	92,555	25,735	50,436	175,897	22,108	111	26
4270000	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	30,307	564	7,504	2,086	4,089	14,260	1,792	9	2
4270000	INTEREST EXPENSE - LT DEBT - PCRB VARIA	SNP	572	11	142	39	77	269	34	0	0
4270000	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	701	13	174	48	95	330	41	0	0
<b>4270000 Total</b>			<b>405,404</b>	<b>7,547</b>	<b>100,374</b>	<b>27,909</b>	<b>54,696</b>	<b>190,756</b>	<b>23,976</b>	<b>120</b>	<b>28</b>
4280000	AMORTIZATION - DEBT DISCOUNT	SNP	1,287	24	319	89	174	606	76	0	0
4280000	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,242	60	803	223	437	1,525	192	1	0
<b>4280000 Total</b>			<b>4,529</b>	<b>84</b>	<b>1,121</b>	<b>312</b>	<b>611</b>	<b>2,131</b>	<b>268</b>	<b>1</b>	<b>0</b>
4281000	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	559	10	138	38	75	263	33	0	0
<b>4281000 Total</b>			<b>559</b>	<b>10</b>	<b>138</b>	<b>38</b>	<b>75</b>	<b>263</b>	<b>33</b>	<b>0</b>	<b>0</b>
4290000	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(5)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	(0)
<b>4290000 Total</b>			<b>(5)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(1)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4310000	4310000/0	SNP	12,597	234	3,119	867	1,700	5,927	745	4	1
4310000	Federal uncertain tax position int income	SNP	(7)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	(0)
4310000	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	Current state tax interest income	SNP	(6)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	(0)
<b>4310000 Total</b>			<b>12,582</b>	<b>234</b>	<b>3,115</b>	<b>866</b>	<b>1,698</b>	<b>5,920</b>	<b>744</b>	<b>4</b>	<b>1</b>
4313000	INTEREST EXPENSE ON REG LIABILITIES	SNP	6,766	126	1,675	466	913	3,184	400	2	0
<b>4313000 Total</b>			<b>6,766</b>	<b>126</b>	<b>1,675</b>	<b>466</b>	<b>913</b>	<b>3,184</b>	<b>400</b>	<b>2</b>	<b>0</b>
4320000	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(25,309)	(471)	(6,266)	(1,742)	(3,415)	(11,909)	(1,497)	(7)	(2)
4320000	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	1,418	26	351	98	191	667	84	0	0
<b>4320000 Total</b>			<b>(23,891)</b>	<b>(445)</b>	<b>(5,915)</b>	<b>(1,645)</b>	<b>(3,223)</b>	<b>(11,241)</b>	<b>(1,413)</b>	<b>(7)</b>	<b>(2)</b>
<b>Grand Total</b>			<b>215,715</b>	<b>4,467</b>	<b>50,831</b>	<b>13,330</b>	<b>28,558</b>	<b>105,443</b>	<b>13,010</b>	<b>52</b>	<b>24</b>



**Schedule M (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105127	Book Depr Allocated to Medicare and M&E	107	2	26	7	15	51	7	0	-
4098200	130100	Non - Deductible Expenses	(28)	(1)	(7)	(2)	(4)	(13)	(2)	(0)	-
4098200	130400	PMINonDeductible Exp	(1)	(0)	(1)	(0)	-	-	-	-	-
4098200	130505	Executive Compensation 162(m)	673	14	171	48	91	309	40	0	-
4098200	130750	Nondeductible Fringe Benefits	94	2	24	7	13	43	6	0	-
4098200	130755	Nondeductible Parking Costs	237	5	60	17	32	109	14	0	-
4098200	505505	Income Tax Interest	6	0	2	0	1	3	0	0	-
4098200	610106	PMIFuel Tax Cr	26	1	19	6	-	-	-	-	-
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	2	0	0	0	0	1	0	0	-
4098200	920145	PMI Mining Rescue Training Credit Addbac	84	4	61	19	-	-	-	-	-
<b>4098200 Total</b>			<b>1,199</b>	<b>27</b>	<b>356</b>	<b>102</b>	<b>148</b>	<b>503</b>	<b>65</b>	<b>0</b>	<b>-</b>
4098300	105100	Capitalized Labor Costs	7,341	152	1,869	520	992	3,371	435	2	-
4098300	105120	Book Depreciation	1,071,417	20,729	256,136	74,422	152,075	509,418	65,721	343	-
4098300	105121	PMIBook Depreciation	15,648	671	11,439	3,539	-	-	-	-	-
4098300	105130	CJAC	109,876	3,516	29,950	6,883	11,069	52,929	5,529	-	-
4098300	105140	Highway relocation	3,970	127	1,082	249	400	1,912	200	-	-
4098300	105142	Avoided Costs	42,241	786	10,458	2,908	5,699	19,876	2,498	12	3
4098300	105146	Capitalization of Test Energy	2,295	35	610	183	319	1,015	132	1	-
4098300	210200	Prepaid Taxes-property taxes	(2,297)	(48)	(585)	(163)	(311)	(1,055)	(136)	(1)	-
4098300	415115	Bad Debts Allowance - Cash Basis	942	32	372	128	75	316	17	-	(6,620)
4098300	415211	Reg Asset - UT STEP Pilot Programs Balan	(6,620)	-	-	-	-	-	-	-	(328)
4098300	415215	Reg Asset - Low Carbon Energy Standards	(328)	-	-	-	-	-	-	-	1,352
4098300	415261	Reg Asset-UT Wildland Fire Protection	1,352	-	-	-	-	-	-	-	(10,845)
4098300	415262	Reg Asset-Wildfire Mitigation Account -	(10,845)	-	-	-	-	-	-	-	2,125
4098300	415270	Reg Asset - Electric Vehicle Charging In	2,125	-	-	-	-	-	-	-	-
4098300	415301	Environmental Costs WA	771	-	-	771	-	-	-	-	-
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	(72,694)	-	-	-	(17,041)	(48,853)	(6,760)	(41)	-
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	3,214	-	-	-	-	-	-	-	3,214
4098300	415430	Reg Asset - CA - Transportation Electri	(4)	-	-	-	-	-	-	-	(4)
4098300	415702	Reg Asset - Lake Side Liq.	27	-	-	-	27	-	-	-	-
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21	-	-	-	21	-	-	-	-
4098300	415710	Reg Liability - WA - Accelerated Depreci	(17,418)	-	-	(17,418)	-	-	-	-	-
4098300	415723	Reg Asset - Cholla U4 - O&M Depreciation	(806)	-	-	-	-	-	(806)	-	-
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	(522)	-	(522)	-	-	-	-	-	-
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	(318)	-	-	-	-	(318)	-	-	-
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	(106)	-	-	-	(106)	-	-	-	-
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	241	241	-	-	-	-	-	-	-
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	3,810	-	-	-	3,810	-	-	-	-
4098300	415840	Reg Asset-Deferred OR Independent Evalua	(1)	-	-	-	-	-	-	-	(1)
4098300	415841	Reg Asset - Emergency Service Programs -	(203)	-	-	-	-	-	-	-	(203)
4098300	415852	Powerdale Decommissioning Reg Asset - ID	6	-	-	-	-	-	6	-	-
4098300	415855	CA - January 2010 Storm Costs	88	-	-	-	-	-	-	-	88
4098300	415857	ID - Deferred Overburden Costs	(304)	-	-	-	-	-	-	-	(304)
4098300	415858	WY - Deferred Overburden Costs	(615)	-	-	-	(615)	-	-	-	-
4098300	415868	Reg Asset - UT - Solar Incentive Program	6,620	-	-	-	-	-	-	-	6,620
4098300	415876	Deferred Excess Net PowerCosts - OR	800	-	-	-	-	-	-	-	800
4098300	415926	Reg Liability - Depreciation Decrease -	(2,524)	-	-	-	-	-	-	-	(2,524)
4098300	415939	Reg Asset - Carbon Plant Decommissioning	(523)	-	-	-	(523)	-	-	-	-



**Schedule M (Actuals)**

Twelve Months Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415942	Reg Liability - Steam Decommissioning -	3,570	-	-	-	748	2,493	326	2	-
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	(220)	-	-	-	-	-	-	-	(220)
4098300	425360	Hermiston Swap	172	7	126	38	-	-	-	-	-
4098300	425380	Idaho Customer Balancing Account	(421)	-	-	-	-	-	-	-	(421)
4098300	430100	Customer Service / Weatherization	(13,320)	-	-	-	-	-	-	-	(13,320)
4098300	505125	ACCRUED ROYALTIES	566	-	-	-	133	381	53	0	-
4098300	505400	Bonus Liability	(678)	(14)	(173)	(48)	(92)	(311)	(40)	(0)	-
4098300	505450	Accrued Payroll Taxes	(12,458)	(258)	(3,172)	(883)	(1,684)	(5,720)	(738)	(4)	-
4098300	5054501	Accrued Payroll Taxes - PMI	(550)	(24)	(402)	(124)	-	-	-	-	-
4098300	505520	Bonus Accrual - PMI	(126)	(5)	(92)	(29)	-	-	-	-	-
4098300	505525	Accrued Severance - PMI	62	3	46	14	-	-	-	-	-
4098300	505600	Sick Leave Vacation & Personal Time	(1,465)	(30)	(373)	(104)	(198)	(673)	(87)	(0)	-
4098300	505601	Sick Leave Accrual - PMI	(9)	(0)	(6)	(2)	-	-	-	-	-
4098300	505700	Accrued Retention Bonus	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
4098300	605710	Reverse Accrued Final Reclamation	(329)	-	-	-	-	-	-	-	(329)
4098300	605715	Trapper Mine Contract Obligation	1,205	-	-	-	283	810	112	1	-
4098300	610141	WA Rate Refunds	997	-	-	-	-	-	-	-	997
4098300	610145	REG LIAB-DSM	(1,373)	-	-	-	-	-	-	-	(1,373)
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	3,639	-	3,639	-	-	-	-	-	-
4098300	610155	Reg Liability - Plant Closure Cost - WA	1,356	-	1,356	-	-	-	-	-	-
4098300	705241	Reg Liability - CA California Alternativ	(240)	-	-	-	-	-	-	-	(240)
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(1,571)	-	-	-	-	-	-	-	(1,571)
4098300	705263	Reg Liability - Sale of REC's-WA	75	-	-	-	-	-	-	-	75
4098300	705266	Reg Liability - Energy Savings Assistanc	(385)	-	-	-	-	-	-	-	(385)
4098300	705267	Reg Liability - WA Decoupling Mechanism	270	-	-	-	-	-	-	-	270
4098300	705336	Reg Liability - Sale of Renewable Energy	592	-	-	-	-	-	-	-	592
4098300	705340	Reg Liability - Excess Income Tax Deferr	(2,525)	-	-	-	-	-	-	-	(2,525)
4098300	705342	Reg Liability - Excess Income Tax Deferr	(6,509)	-	-	-	-	-	-	-	(6,509)
4098300	705344	Reg Liability - Excess Income Tax Deferr	(1,040)	-	-	-	-	-	-	-	(1,040)
4098300	705345	Reg Liability - Excess Income Tax Deferr	1,319	-	-	-	-	-	-	-	1,319
4098300	705352	Reg Liability - CA Klamath River Dams Re	(4)	(4)	-	-	-	-	-	-	-
4098300	705400	Reg Liability - OR Injuries & Damages Re	799	-	799	-	-	-	-	-	-
4098300	705410	Reg Liability - Cholla Decommissioning -	(31)	(31)	-	-	-	-	-	-	-
4098300	705411	Reg Liability - Cholla Decommissioning -	2,589	-	-	-	-	-	2,589	-	-
4098300	705412	Reg Liability - Cholla Decommissioning -	(515)	-	(515)	-	-	-	-	-	-
4098300	705413	Reg Liability - Cholla Decommissioning -	(870)	-	-	-	-	(870)	-	-	-
4098300	705414	Reg Liability - Cholla Decommissioning -	328	-	-	-	328	-	-	-	-
4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,463	-	-	-	-	-	-	-	1,463
4098300	705425	Reg Liability - Bridger Mine Accelerated	2,549	-	-	2,549	-	-	-	-	-
4098300	705450	Reg Liability - Property Insurance Reser	325	325	-	-	-	-	-	-	-
4098300	705451	Reg Liability - OR Property Insurance Re	(5,209)	-	(5,209)	-	-	-	-	-	-
4098300	705452	Reg Liability - Property Insurance Reser	(121)	-	-	(121)	-	-	-	-	-
4098300	705453	Reg Liability - ID Property Insurance Re	57	-	-	-	-	-	57	-	-
4098300	705455	Reg Liability - WY Property Insurance Re	13	-	-	-	13	-	-	-	-
4098300	705511	Regulatory Liability - CA Deferred Exces	1,883	-	-	-	-	-	-	-	1,883
4098300	705515	Regulatory Liability - OR Deferred Exces	(3,867)	-	-	-	-	-	-	-	(3,867)
4098300	705519	Regulatory Liability - WA Deferred Exces	(15,068)	-	-	-	-	-	-	-	(15,068)
4098300	705521	Regulatory Liability - WY Deferred Exces	(43)	-	-	-	-	-	-	-	(43)



**Schedule M (Actuals)**

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705531	OTHER	(7,423)	-	-	-	-	-	-	-	(7,423)
4098300	715105	SG	194	3	52	15	27	86	11	0	-
4098300	715720	OTHER	(506)	-	-	-	-	-	-	-	(506)
4098300	715810	CAGW	0	0	0	0	0	-	-	-	-
4098300	720300	SO	(144)	(3)	(37)	(10)	(19)	(66)	(9)	(0)	-
4098300	740100	SNP	504	9	125	35	68	237	30	0	0
4098300	910245	SO	(121)	(3)	(31)	(9)	(16)	(56)	(7)	(0)	-
4098300	910905	JBE	1,477	63	1,080	334	-	-	-	-	-
4098300	920110	JBE	148	6	108	33	-	-	-	-	-
<b>4098300 Total</b>			<b>1,105,678</b>	<b>26,287</b>	<b>306,772</b>	<b>75,067</b>	<b>155,482</b>	<b>534,917</b>	<b>69,132</b>	<b>316</b>	<b>(54,868)</b>
4099200	1102051	CAEE	378	-	-	-	89	254	35	0	-
4099200	120100	SNP	86	2	21	6	12	40	5	0	0
4099200	910900	JBE	5,964	256	4,359	1,349	-	-	-	-	-
<b>4099200 Total</b>			<b>6,428</b>	<b>257</b>	<b>4,381</b>	<b>1,354</b>	<b>100</b>	<b>295</b>	<b>40</b>	<b>0</b>	<b>0</b>
4099300	105122	SG	186,600	2,856	49,631	14,888	25,938	82,513	10,702	72	-
4099300	105125	TAXDEPR	1,421,447	25,816	384,956	85,586	186,114	636,085	78,250	438	-
4099300	105126	JBE	6,069	260	4,437	1,372	-	-	-	-	-
4099300	105137	SO	9,611	199	2,447	681	1,299	4,413	569	3	-
4099300	1051411	SNP	23,790	443	5,890	1,638	3,210	11,194	1,407	7	2
4099300	1051412	SNP	52,598	979	13,023	3,621	7,096	24,749	3,111	16	4
4099300	105143	SNP	324	6	80	22	44	152	19	0	0
4099300	105152	GPS	6,905	143	1,758	489	933	3,171	409	2	-
4099300	105153	CAGW	0	0	0	0	0	-	-	-	-
4099300	105175	GPS	80,696	1,669	20,547	5,717	10,907	37,051	4,781	23	-
4099300	105470	GPS	2,539	53	647	180	343	1,166	150	1	-
4099300	1102051	CAEE	164	-	-	-	38	110	15	0	-
4099300	205025	JBE	(6,063)	(260)	(4,432)	(1,371)	-	-	-	-	-
4099300	205200	SNPD	576	18	157	36	58	278	29	-	-
4099300	205205	JBE	2,651	114	1,938	600	-	-	-	-	-
4099300	205411	JBE	(4,318)	(185)	(3,156)	(976)	-	-	-	-	-
4099300	210100	OR	333	-	333	-	-	(160)	-	-	-
4099300	210120	UT	(160)	-	-	-	-	-	-	-	-
4099300	210130	IDU	9	-	-	-	-	-	9	-	-
4099300	210170	SG	(220)	(3)	(59)	(18)	(31)	(97)	(13)	(0)	-
4099300	210175	SG	(97)	(1)	(26)	(8)	(13)	(43)	(6)	(0)	-
4099300	210180	SO	(100)	(2)	(25)	(7)	(13)	(46)	(2)	(0)	-
4099300	210185	SG	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
4099300	210190	CAGE	(62)	-	-	-	(13)	(43)	(6)	(0)	-
4099300	320286	OTHER	4,243	-	-	-	-	-	-	-	4,243
4099300	320287	OTHER	1,593	-	-	-	-	-	-	-	1,593
4099300	320288	WYU	1,948	-	-	-	1,948	-	-	-	-
4099300	415100	WA	713	-	-	713	-	-	-	-	-
4099300	415110	SG	781	12	208	62	109	345	45	0	-
4099300	415200	OTHER	(1,968)	-	-	-	-	-	-	-	(1,968)
4099300	415255	OTHER	217	-	-	-	-	-	-	-	217
4099300	415260	OTHER	11,378	-	-	-	-	-	-	-	11,378
4099300	415300	SO	(5,846)	(121)	(1,488)	(414)	(790)	(2,684)	(346)	(2)	-
4099300	415410	CAEE	(85,628)	-	-	-	(20,073)	(57,544)	(7,962)	(48)	-



**Schedule M (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415411	CA	1,323	1,323	-	-	-	-	-	-	-
4099300	415412	ContraRA DeerCreekAband CA	286	-	-	-	-	-	286	-	-
4099300	415413	ContraRA DeerCreekAband ID	3,234	-	3,234	-	-	-	-	-	-
4099300	415414	ContraRA DeerCreekAband OR	924	-	-	-	-	924	-	-	-
4099300	415415	ContraRA DeerCreekAband UT	202	-	-	-	202	-	-	-	-
4099300	415416	ContraRA DeerCreekAband WY	230	-	-	-	-	-	-	-	230
4099300	415431	Reg Asset - WA Transportation Electrific	2	-	-	-	-	-	-	-	2
4099300	415440	Reg Asset - Low Income Bill Discount - O	4	-	-	-	-	-	-	-	4
4099300	415441	Reg Asset - Utility Community Advisory G	1,538	-	-	-	-	-	-	-	1,538
4099300	415520	Reg Asset - WA Decoupling Mechanism	(300)	-	-	-	-	-	(300)	-	-
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	4,668	-	-	-	-	-	-	-	4,668
4099300	415655	CA GHG Allowance	(83)	-	-	-	-	-	-	-	(83)
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	(28)	-	-	-	-	-	-	-	(28)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	(13)	-	-	-	-	-	-	-	(13)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	459	-	-	-	-	-	-	-	459
4099300	415680	Deferred Intervenor Funding Grants-OR	243	-	-	-	-	-	-	-	243
4099300	415701	CA Deferred Intervenor Funding	579	-	-	-	-	-	-	-	579
4099300	415720	Reg Asset - Community Solar - OR	140,700	2,910	35,826	9,968	19,017	64,602	8,337	40	-
4099300	415815	Insurance Reserve	302	-	-	-	-	-	-	-	302
4099300	415833	Reg Asset - Pension Settlement - CA	(6)	-	-	-	-	-	-	-	(6)
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	(36)	-	-	-	-	(36)	-	-	-
4099300	415863	Reg Asset - UT Subscriber Solar Program	(1,034)	-	-	-	-	-	-	-	(1,034)
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	3,263	-	-	-	-	-	-	-	3,263
4099300	415870	CA Def Excess NPC	24,184	-	-	-	-	-	-	-	24,184
4099300	415874	Deferred Excess Net Power Costs - WY 08	21,319	-	-	-	-	-	-	-	21,319
4099300	415875	Deferred Excess Net Power Costs - UT	(35)	-	-	-	-	(35)	-	-	-
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(6)	-	-	-	(6)	-	-	-	-
4099300	415879	Reg Asset - WY Liquidation Damages N2	159	-	-	-	-	-	-	-	159
4099300	415882	Deferral of Renewable Energy Credit - WA	(504)	-	-	-	-	-	-	-	(504)
4099300	415885	Reg Asset - Noncurrent Reclass - Other	7,774	-	-	-	-	-	-	-	7,774
4099300	415892	Deferred Excess Net Power Costs - ID 09	6,251	-	-	-	-	-	-	-	6,251
4099300	415920	Reg Asset - Depreciation Increase - ID	(128)	-	-	-	-	-	-	-	(128)
4099300	415921	Reg Asset - Depreciation Increase - UT	(442)	-	-	-	(442)	-	-	-	-
4099300	415922	Reg Asset - Carbon Unrecovered Plant - WY	4,932	-	-	-	-	4,932	-	-	-
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	(346)	-	-	-	-	-	-	-	(346)
4099300	415929	Reg Asset - Carbon Decommissioning - CA	(1,387)	-	-	-	-	-	-	-	(1,387)
4099300	415933	Reg Liability - Contra - Carbon Decommis	(17,054)	-	-	-	-	(17,054)	-	-	-
4099300	415934	Reg Liability - Contra - Carbon Decommis	(5,669)	-	-	-	(5,669)	-	-	-	-
4099300	415935	Reg Liability - Contra - Carbon Decommis	(465)	-	-	-	-	-	-	-	(465)
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	7,353	-	-	-	(97)	(324)	(42)	(0)	-
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	1,626	-	-	-	-	-	-	-	1,626
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	(63)	-	-	-	-	-	-	-	(63)
4099300	425100	Deferred Regulatory Expense-IDU	(40)	(1)	(11)	(3)	(4)	(19)	(2)	-	-
4099300	425215	Unearned Joint Use Pole Contact Revenue	(4,084)	-	-	-	-	-	-	-	(4,084)
4099300	425400	UT Kalamath Relicensing Costs	(1,373)	-	-	-	-	-	-	-	(1,373)
4099300	430110	Reg Asset balance reclass	6,917	-	-	-	-	-	-	-	6,917
4099300	430112	Reg Asset - Other - Balance Reclass	326	14	238	74	-	-	-	-	-
4099300	505510	Vacation Accrual - PMI	(701)	(30)	(513)	(159)	-	-	-	-	-
4099300	610100	PMIDEVT COST AMORT	-	-	-	-	-	-	-	-	-



**Schedule M (Actuals)**

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	6101001	SO	28	1	7	2	4	13	2	0	-
4099300	610111	JBE	(548)	(23)	(401)	(124)	-	-	-	-	-
4099300	610114	JBE	(1,118)	(48)	(817)	(253)	-	-	-	-	-
4099300	610146	OR	6	-	6	-	-	-	-	-	-
4099300	705261	OTHER	(468)	-	-	-	-	-	-	-	(468)
4099300	705265	OTHER	(1,967)	-	-	-	-	-	-	-	(1,967)
4099300	705337	OTHER	(127)	-	-	-	-	-	-	-	(127)
4099300	705454	UT	2,127	-	-	-	-	2,127	-	-	-
4099300	705755	OTHER	504	-	-	-	-	-	-	-	504
4099300	720200	SO	1,952	40	497	138	264	896	116	1	-
4099300	720500	SO	423	9	108	30	57	194	25	0	-
4099300	910530	SO	(228,404)	(4,724)	(58,158)	(16,181)	(30,871)	(104,871)	(13,533)	(65)	-
<b>4099300 Total</b>			<b>1,688,093</b>	<b>31,118</b>	<b>456,871</b>	<b>106,301</b>	<b>199,552</b>	<b>691,812</b>	<b>90,844</b>	<b>487</b>	<b>86,905</b>
<b>Grand Total</b>			<b>2,801,398</b>	<b>57,690</b>	<b>768,380</b>	<b>182,824</b>	<b>355,283</b>	<b>1,227,527</b>	<b>160,081</b>	<b>803</b>	<b>32,037</b>



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	FERC Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA									
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO									
4101000	105121	282PMI Book Depreciation	CAEW									
4101000	105122	Repair Deduction	SG	45,879	702	12,203	3,661	6,377	20,287	2,631	18	
4101000	105125	Tax Depreciation	TAXDEPR	349,486	6,347	94,648	21,043	45,759	156,392	19,239	108	
4101000	105126	282DIT PMIDepreciation-Tax	JBE	1,492	64	1,091	337					
4101000	105137	Capitalized Depreciation	SO	2,363	49	602	167	319	1,085	140	1	
4101000	105141	AFUDC Debt	SNP	5,849	109	1,448	403	789	2,752	346	2	0
4101000	105141	AFUDC Equity	SNP	12,932	241	3,202	890	1,745	6,085	765	4	1
4101000	105143	282Basis Intangible Difference	SNP	80	1	20	5	11	37	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO									
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE									
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE									
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	1,698	35	432	120	229	780	101	0	
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	0	0	0	0					
4101000	105165	Coal Mine Development	SE									
4101000	105170	Coal Mine Extension	SE									
4101000	105171	PMI Coal Mine Extension Costs	JBE									
4101000	105175	Cost of Removal	GPS	19,840	410	5,052	1,406	2,682	9,110	1,176	6	
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE									
4101000	105470	282Book Gain/Loss on Land Sales	GPS	624	13	159	44	84	287	37	0	
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE									
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	22								
4101000	1102051	Tax Percentage Depletion - Deduction (BI	OTHER	18								18
4101000	120105	Willow Wind Account Receivable	WA									
4101000	205025	PMI-Fuel Cost Adjustment	JBE	(1,491)	(64)	(1,090)	(337)					
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	142	5	39	9	14	68	7		
4101000	205205	Inventory Reserve - PMI	JBE	652	28	477	147					
4101000	205411	190PMISec263A	JBE	(1,062)	(46)	(776)	(240)					
4101000	210100	283OR PUC Prepaid Taxes	OR	82		82						
4101000	210120	283UT PUC Prepaid Taxes	UT	(39)					(39)			
4101000	210130	283ID PUC Prepaid Taxes	IDU	2						2		
4101000	210140	283WY PSC Prepaid Taxes	WYP									
4101000	210170	Prepaid - FSA O&M - West	SG	(54)	(1)	(14)				(24)	(3)	(0)
4101000	210175	Prepaid - FSA O&M - East	SG	(24)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	(0)
4101000	210180	283Prepaid Membership Fees-EEL WSSC	SO	(24)	(1)	(6)	(2)	(3)	(11)	(1)	(0)	(0)
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4101000	210190	Prepaid Water Rights	CAGE	(15)				(3)	(11)	(1)	(0)	(0)
4101000	210195	Prepaid Surety Bond Costs	SO									
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER									
4101000	287616	Regulatory Assets - Interim Provisions	OTHER									
4101000	320210	190R&E Expense Sec174 Deduction	SO									
4101000	320286	Reg Asset - Pension Settlement - OR	OTHER	1,043								
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	392								
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	479				479				
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER									
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER									
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	WA	175								
4101000	415110	190DEF REG ASSET-TRANSN SVC DEPOSIT	SG	192	3	51	15	27	85	11	0	





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
4101000	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	(484)	-	-	-	-	-	-	-	(484)
4101000	Reg Asset-WY Wind Test Energy Deferral	OTHER	53	-	-	-	-	-	-	-	53
4101000	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,797	-	-	-	-	-	-	-	2,797
4101000	283Hazardous Waste/Environmental Cleanup	SO	(1,437)	(30)	(366)	(102)	(194)	(660)	(85)	(0)	-
4101000	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - Energy West Mining	CAEE	(21,053)	-	-	-	(4,935)	(14,148)	(1,958)	(12)	-
4101000	ContraRA DeerCreekAband CA	CA	325	325	-	-	-	-	-	-	-
4101000	ContraRA DeerCreekAband ID	IDU	70	-	-	-	-	-	70	-	-
4101000	ContraRA DeerCreekAband OR	OR	795	-	795	-	-	-	-	-	-
4101000	ContraRA DeerCreekAband UT	UT	227	-	-	-	-	227	-	-	-
4101000	ContraRA DeerCreekAband WY	WYU	50	-	-	-	50	-	-	-	-
4101000	Contra RA UMWA Pension CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4101000	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - WA Transportation Electric	OTHER	57	-	-	-	-	-	-	-	57
4101000	Reg Asset - Low Income Bill Discount - O	OTHER	0	-	-	-	-	-	-	-	0
4101000	Reg Asset - Utility Community Advisory G	OTHER	1	-	-	-	-	-	-	-	1
4101000	Cholla Plt Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-	-
4101000	Cholla Plt Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - WA Decoupling Mechanism	OTHER	378	-	-	-	-	-	-	-	378
4101000	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(74)	-	-	-	-	-	(74)	-	-
4101000	Reg Asset - UT 2017 Protocol - MSP Defer	UT	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4101000	CA GHG Allowance	OTHER	1,148	-	-	-	-	-	-	-	1,148
4101000	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	190Def Intervenor Funding Grants-OR	OTHER	113	-	-	-	-	-	-	-	113
4101000	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	CA Deferred Intervenor Funding	OTHER	60	-	-	-	-	-	-	-	60
4101000	Reg Asset - Community Solar - OR	OTHER	142	-	-	-	-	-	-	-	142
4101000	Reg Asset - Major Mtc Exp - Colstrip U4	WA	-	-	-	-	-	-	-	-	-
4101000	Insurance Reserve	SO	34,593	715	8,808	2,451	4,676	15,883	2,050	10	-
4101000	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - Pension Settlement - CA	OTHER	74	-	-	-	-	-	-	-	74
4101000	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-
4101000	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-
4101000	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
4101000	Reg Asset - CA Mobile Home Park Conversi	OTHER	(1)	-	-	-	-	-	-	-	(1)
4101000	Reg Asset - UT Subscriber Solar Program	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	Reg Asset - OR Solar Feed-in Tariff	OTHER	(254)	-	-	-	-	-	-	-	(254)
4101000	Reg Asset - CA Deferred Net Power Costs	OTHER	802	-	-	-	-	-	-	-	802
4101000	Deferred Excess Net Power Costs CA	OTHER	5,946	-	-	-	-	-	-	-	5,946
4101000	Deferred Excess Net Power Costs - WY 09	OTHER	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415875	Deferred Excess Net Power Costs - UT	5,242	-	-	-	-	-	-	-	5,242
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(9)	(9)	-	-	-	-	(9)	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	39	-	-	-	-	-	-	-	39
4101000	415884	Reg Asset - Current Reclass - Other	(124)	-	-	-	-	-	-	-	(124)
4101000	415885	Reg Asset - Noncurrent Reclass - Other	-	-	-	-	-	-	-	-	-
4101000	415886	Reg Asset - ID Deferred Excess Net Power	-	-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	-	-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	1,911	-	-	-	-	-	-	-	1,911
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	-	-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	-	-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	-	-	-	-	-	-	-	-	-
4101000	415903	Reg Asset - REC Sales Deferral - WA	-	-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	-	-	-	-	-	-	-	-	-
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	-	-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	-	-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	-	-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	-	-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	-	-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	1,537	-	-	-	-	-	1,537	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	-	-	-	-	-	-	-	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	1,213	-	-	-	-	1,213	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	-	-	-	-	-	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	(85)	(85)	-	-	-	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID	-	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	-	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	-	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	(341)	-	-	-	-	-	(341)	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	(4,193)	-	-	-	-	(4,193)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	(1,394)	-	-	-	(1,394)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	(114)	-	-	-	(24)	(80)	(10)	(0)	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	1,808	-	-	-	-	-	-	-	1,808
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	400	-	-	-	-	-	-	-	400
4101000	425100	190Deferred Regulatory Expense-IDU	(16)	-	-	-	-	-	(16)	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	-	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	-	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	-	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	(10)	(0)	(3)	(1)	(1)	(5)	(0)	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	-	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	-	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	(1,004)	-	-	-	-	-	-	-	(1,004)
4101000	430110	Reg Asset Balance Reclass	(338)	-	-	-	-	-	-	-	(338)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	-	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	1,701	-	-	-	-	-	-	-	1,701
4101000	430113	Reg Asset - Def NPC Balance Reclass	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	505510	JBE	80	3	59	18	-	-	-	-	-
4101000	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-	-
4101000	605101	WA	-	-	-	-	-	-	-	-	-
4101000	605102	OR	-	-	-	-	-	-	-	-	-
4101000	610100	JBE	(172)	(7)	(126)	(39)	-	-	-	-	-
4101000	6101001	SO	7	0	2	0	1	3	0	0	0
4101000	610111	JBE	(135)	(6)	(98)	(30)	-	-	-	-	-
4101000	610114	JBE	(275)	(12)	(201)	(62)	-	-	-	-	-
4101000	610146	OR	1	-	1	-	-	-	-	-	-
4101000	705200	OTHER	-	-	-	-	-	-	-	-	-
4101000	705210	SO	-	-	-	-	-	-	-	-	-
4101000	705261	OTHER	(115)	-	-	-	-	-	-	-	(115)
4101000	705265	OTHER	(484)	-	-	-	-	-	-	-	(484)
4101000	705300	CAEE	-	-	-	-	-	-	-	-	-
4101000	705305	CA	-	-	-	-	-	-	-	-	-
4101000	705337	OTHER	(31)	-	-	-	-	-	-	-	(31)
4101000	705454	UT	523	-	-	-	-	523	-	-	-
4101000	705534	OTHER	-	-	-	-	-	-	-	-	-
4101000	705537	OTHER	-	-	-	-	-	-	-	-	-
4101000	705700	OTHER	-	-	-	-	-	-	-	-	-
4101000	705755	OTHER	124	-	-	-	-	-	-	-	124
4101000	715800	CAGW	-	-	-	-	-	-	-	-	-
4101000	720200	SO	480	10	122	34	65	220	28	0	-
4101000	720300	SO	-	-	-	-	-	-	-	-	-
4101000	720500	SO	104	2	26	7	14	48	6	0	-
4101000	910530	SO	(56,157)	(1,161)	(14,299)	(3,978)	(7,590)	(25,784)	(3,327)	(16)	-
4101000	910560	OTHER	-	-	-	-	-	-	-	-	-
<b>4101000 Total</b>			<b>415,045</b>	<b>7,651</b>	<b>112,329</b>	<b>26,136</b>	<b>49,059</b>	<b>170,081</b>	<b>22,334</b>	<b>120</b>	<b>21,385</b>
4111000	100105	OTHER	(2,473)	-	-	-	-	-	-	-	(2,473)
4111000	105100	SO	(1,805)	(37)	(460)	(128)	(244)	(829)	(107)	(1)	-
4111000	105112	UT	-	-	-	-	-	-	-	-	-
4111000	1051151	CA	(289)	(289)	-	-	-	-	-	-	-
4111000	1051152	FERC	(176)	-	-	-	-	-	-	(176)	-
4111000	1051153	IDU	(246)	-	-	-	-	-	(246)	-	-
4111000	1051154	OR	(1,417)	-	(1,417)	-	-	-	-	-	-
4111000	1051155	OTHER	(1,768)	-	-	-	-	-	-	-	(1,768)
4111000	1051156	UT	2,321	-	-	-	-	2,321	-	-	-
4111000	1051157	WA	357	-	-	357	-	-	-	-	-
4111000	1051158	WYP	(745)	-	-	-	(745)	-	-	-	-
4111000	1051159	WYU	(641)	-	-	-	(641)	-	-	-	-
4111000	1051171	CA	(12)	(12)	-	-	-	-	-	-	-
4111000	1051172	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	IDU	(53)	-	-	-	-	-	(53)	-	-
4111000	1051174	OR	(205)	-	(205)	-	-	-	-	-	-
4111000	1051175	UT	(350)	-	-	-	-	(350)	-	-	-
4111000	1051176	WA	(188)	-	-	(188)	-	-	-	-	-
4111000	1051177	WYP	(138)	-	-	-	(138)	-	-	-	-
4111000	105120	SCMDEXP	(263,425)	(5,097)	(62,975)	(18,298)	(37,390)	(125,249)	(16,159)	(84)	-
4111000	105121	JBE	(3,847)	(165)	(2,812)	(870)	-	-	-	-	-



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105123	SG									
4111000	105130	CIAC	(27,015)	(864)	(7,364)	(1,692)	(2,722)	(13,013)	(1,359)	-	-
4111000	105140	Highway Relocation	(976)	(31)	(266)	(61)	(98)	(470)	(49)	-	-
4111000	105142	Avoided Costs	(10,386)	(193)	(2,571)	(715)	(1,401)	(4,887)	(614)	(3)	(1)
4111000	105146	Capitalization of Test Energy	(564)	(9)	(150)	(45)	(78)	(249)	(32)	(0)	-
4111000	105220	282CHOLLA TAX LEASE									
4111000	105471	UT Kalamath Relicensing Costs									
4111000	110100	283BOOK COST DEPLETION ADDBACK									
4111000	205100	190COAL PILE INVENTORY									
4111000	205210	ERC (Emission Reduction Credit) Impairme	565	12	144	40	76	259	33	0	-
4111000	210200	283Prepaid Taxes-Property Taxes	(232)	(8)	(92)	(32)	(18)	(78)	(4)	-	-
4111000	220100	190Bad Debt Allowance									
4111000	2874941	190Idaho ITC Credits									
4111000	320282	Reg Asset - Post-Retirement Settlement L									
4111000	320283	Reg Asset - Post-Retirement Settlement L									
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	1,628								1,628
4111000	415251	Reg Asset - Low Carbon Energy Standards	81								81
4111000	415261	Reg Asset-UT Wildland Fire Protection	(332)								(332)
4111000	415262	Reg Asset -Wildfire Mitigation Account -	2,666								2,666
4111000	415270	Reg Asset - Electric Vehicle Charging In	(523)								(523)
4111000	415301	190Hazardous Waste/Environmental-WA	(190)								(190)
4111000	415406	Reg Asset Utah ECAM									
4111000	415423	Contra PP&E Deer Creek									
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	17,873				4,190	12,011	1,662	10	
4111000	415425	Contra Reg Asset - UMWA Pension									
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	(790)								(790)
4111000	415430	Reg Asset - CA - Transportation Electri	1								1
4111000	415500	283Cholla Pit Trans-APS Amort									
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF									
4111000	415645	RA - OR OCAT Expense Deferral	(287)								(287)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(7)								(7)
4111000	415703	Goodnoe Hills Liquidation Damages - WY	(5)								(5)
4111000	415704	Reg Liability - Tax Revenue Adjustment -									
4111000	415705	Reg Liability - Tax Revenue Adjustment -									
4111000	415710	Reg Liability - WA - Accelerated Depreci	4,283			4,283					
4111000	415723	Deferred Income Tax Expense ~ Cholla U4	198						198		
4111000	415724	Deferred Income Tax Expense ~ Cholla U4									
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	128			128					
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	78					78			
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	26				26				
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	(59)								(59)
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	(937)								(937)
4111000	415803	RTO Grid West N/R Writeoff WA									
4111000	415804	RTO Grid West Notes Receivable-OR									
4111000	415806	RTO Grid West N/R Writeoff ID									
4111000	415822	Reg Asset - Pension MMT -UT									
4111000	415828	Reg Asset Post Retirement MMT - WY									
4111000	415829	Reg Asset - Post - Ret MMT -UT									
4111000	415840	Reg Asset-Deferred OR Independent Evalua	0								0



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415841	Reg Asset - Emergency Service Programs -	50	-	-	-	-	-	-	-	50
4111000	415852	Powerdale Decommissioning Reg Asset - ID	(1)	-	-	-	-	-	(1)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	(22)	-	-	-	-	-	-	-	(22)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	75	-	-	-	-	-	-	-	75
4111000	415858	WY - Deferred Overburden Costs	151	-	-	151	-	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	(1,628)	-	-	-	-	-	-	-	(1,628)
4111000	415876	Deferred Excess Net PowerCosts - OR	(197)	-	-	-	-	-	-	-	(197)
4111000	415881	Deferral of Renewable Energy Credit - UT	-	-	-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY	-	-	-	-	-	-	-	-	-
4111000	415890	ID MEHC 2006 Transition Costs	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	-	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	-	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	-	-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	-	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	-	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	-	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	621	-	-	-	-	-	-	-	621
4111000	415927	Reg Liability - Depreciation Decrease De	-	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	-	-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	-	-	-	-	-	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	129	-	-	-	129	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	(878)	-	-	-	(184)	(613)	(80)	(1)	-
4111000	425125	Deferred Coal Cost - Arch	54	-	-	-	-	-	-	-	54
4111000	425215	283Unearned Joint Use Pole Contact Revnu	-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	-	-	-	-	-	-	-	-	-
4111000	425280	283JOSEPH SETTLEMENT-SG	-	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	(42)	(2)	(31)	(9)	-	-	-	-	-
4111000	425380	190Idaho Customer Bal Acct	104	-	-	-	-	-	-	-	104
4111000	430100	283Weatherization	3,275	-	-	-	-	-	-	-	3,275
4111000	430117	Reg Asset - Current DSM	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	(139)	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	167	3	42	12	(33)	(94)	(13)	(0)	-
4111000	505400	190Bonus Liability	-	-	-	-	23	77	10	0	-
4111000	505450	Accrued Payroll Taxes	3,063	63	780	217	414	1,406	181	1	-
4111000	5054501	Accrued Payroll Taxes - PMI	135	6	99	31	-	-	-	-	-
4111000	505520	Bonus Accrual - PMI	31	1	23	7	-	-	-	-	-
4111000	505525	Accrued Severance -PMI	(15)	(1)	(11)	(3)	-	-	-	-	-



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	505600	190Vacation Sickleave & PT Accrual	360	7	92	26	49	165	21	0	-
4111000	505601	Sick Leave Accrual - PMI	2	0	2	0	0	-	-	-	-
4111000	505700	190Accrued Retention Bonus	2	0	1	0	0	1	0	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	81	-	-	-	-	-	-	-	81
4111000	605715	Trapper Mine Contract Obligation	(296)	-	-	-	(69)	(199)	(28)	(0)	-
4111000	610000	283PMI Development Costs	(245)	-	-	-	-	-	-	-	(245)
4111000	610141	190WA Rate Refunds	338	-	-	-	-	-	-	-	338
4111000	610144	Reg Liability - CA California Alternativ	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	-	-	-	-	-	-	-	-	-
4111000	610148	Reg Liability - Def NPC Balance Reclass	-	-	-	-	-	-	-	-	-
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	(895)	-	(895)	-	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	(333)	-	-	(333)	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	59	-	-	-	-	-	-	-	59
4111000	705241	Reg Liability - CA California Alternativ	386	-	-	-	-	-	-	-	386
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	-	-	-	-	-	-	-	-	-
4111000	705262	Reg Liability - Sale of REC's-ID	(19)	-	-	-	-	-	-	-	(19)
4111000	705263	Reg Liability - Sale of REC's-WA	95	-	-	-	-	-	-	-	95
4111000	705267	Reg Liability - Energy Savings Assistan	(66)	-	-	-	-	-	-	-	(66)
4111000	705267	Reg Liability - WA Decoupling Mechanism	(222)	(222)	-	-	-	-	-	-	-
4111000	705280	Non-Property EDIT - CA	(42)	-	-	-	-	-	(42)	-	-
4111000	705281	Non-Property EDIT - ID	-	-	-	-	-	-	-	-	-
4111000	705283	Non-Property EDIT - UT	(159)	-	-	(159)	-	-	-	-	-
4111000	705284	Non-Property EDIT - WA	(412)	-	-	-	(412)	-	-	-	-
4111000	705285	Non-Property EDIT - WY	-	-	-	-	-	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	(988)	(988)	-	-	-	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	(2,245)	-	-	-	-	-	(2,245)	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	(10,468)	-	(10,468)	-	-	-	-	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	(5,022)	-	-	(5,022)	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	(5,938)	-	-	-	(5,938)	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	(16,850)	-	-	-	-	(16,850)	-	-	-
4111000	705291	Protected PP&E EDIT - WYU - Fed Only	(842)	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	(1,129)	-	-	-	-	-	(1,129)	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	(3,151)	-	-	(3,151)	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	(8,396)	-	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	-	-	-	-	-	-	-	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	-	-	-	-	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	-	-	-	-	(8,396)	-	-	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	-	-	-	-	-	-	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	-	-	-	-	-	-	-	-	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	(146)	-	-	-	-	-	-	-	(146)
4111000	705336	Reg Liability - Sale of Renewable Energy	621	-	-	-	-	-	-	-	621
4111000	705340	Reg Liability - Excess Income Tax Deferr	1,600	-	-	-	-	-	-	-	1,600
4111000	705341	Reg Liability - Excess Income Tax Deferr	256	-	-	-	-	-	-	-	256
4111000	705342	Reg Liability - Excess Income Tax Deferr	(324)	-	-	-	-	-	-	-	(324)
4111000	705343	Reg Liability - Excess Income Tax Deferr	(532)	(532)	-	-	-	-	-	-	-
4111000	705344	Reg Liability - Excess Income Tax Deferr	542	-	-	-	-	-	-	-	542
4111000	705345	Deferral of Protected PP&E ARAM - CA	-	-	-	-	-	-	-	-	-
4111000	705346	Deferral of Protected PP&E ARAM - ID	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	-	-	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(23,997)	-	-	-	(23,997)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(1,919)	-	(1,919)	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(3,071)	-	-	(3,071)	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	1	1	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(196)	(196)	-	-	-	-	-	-
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	8	8	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	(637)	-	-	-	-	(637)	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	127	127	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	214	-	-	-	214	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	(81)	-	-	(81)	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(360)	-	-	-	-	-	-	(360)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	(627)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	(80)	(80)	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,281	1,281	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	30	-	30	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(14)	-	-	-	-	(14)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(3)	-	-	(3)	-	-	-	-
4111000	705500	Reg Liability - Powderdale Decommissionin	UT	(463)	-	-	-	-	-	-	(463)
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	-	-	-	-	-	-	-	-
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - UT Deferred Exces	OTHER	951	-	-	-	-	-	-	951
4111000	705517	Regulatory Liability - WY Deferred Exces	OTHER	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	3,705	-	-	-	-	-	-	3,705
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	11	-	-	-	-	-	-	11
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	1,825	-	-	-	-	-	-	1,825
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-
4111000	705600	Reg Liability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	(48)	(1)	(13)	(4)	(7)	(21)	(3)	(0)
4111000	715720	190NW Power Act(BPA Regional Cts)-WA	OTHER	124	-	-	-	-	-	-	124
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	(0)	(0)	(0)	(0)	-	-	-	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	35	1	9	3	5	16	2	0
4111000	720500	Pension Liability - UMWA Withdrawal Obli	CAEE	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(124)	(2)	(31)	(9)	(17)	(58)	(7)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	30	1	8	2	4	14	2	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	(363)	(16)	(265)	(82)	-	-	-	-
4111000	920110	190PMIWEYEXtractionTax	JBE	(36)	(2)	(27)	(8)	-	-	-	-
4111000	9301001	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar TTC	SG	15	0	4	1	2	7	1	0
<b>4111000 Total</b>				<b>(362,984)</b>	<b>(9,349)</b>	<b>(87,511)</b>	<b>(28,537)</b>	<b>(57,566)</b>	<b>(170,388)</b>	<b>(20,169)</b>	<b>8,962</b>
<b>Grand Total</b>				<b>52,060</b>	<b>(1,698)</b>	<b>24,818</b>	<b>(2,401)</b>	<b>(8,507)</b>	<b>2,165</b>	<b>(134)</b>	<b>30,348</b>



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,226)	-	-	-	(39)	(1,050)	(136)	(1)	-
<b>4114000 Total</b>					<b>(1,226)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39)</b>	<b>(1,050)</b>	<b>(136)</b>	<b>(1)</b>	<b>-</b>
<b>Grand Total</b>					<b>(1,226)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39)</b>	<b>(1,050)</b>	<b>(136)</b>	<b>(1)</b>	<b>-</b>





**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	1,000	-	-	-	-	-	-	1,000	-
1010000	FRANCHISES AND CONSENTS	SG	13,160	201	3,500	1,050	1,829	5,819	755	5	-
1010000	ELEC PLANT IN SERV	3020000	177,567	2,718	47,228	14,168	24,682	78,519	10,184	68	-
1010000	FRANCHISES AND CONSENTS	SG-P	10,498	161	2,792	838	1,459	4,642	602	4	-
1010000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-	-
1010000	FRANCHISES AND CONSENTS	CAGE	11	-	-	-	2	8	-	1	0
1010000	ELEC PLANT IN SERV	3031040	3,404	143	2,507	754	-	-	-	-	-
1010000	TRANSMISSION INTANGIBLE ASSETS	CAGW	531	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	47,083	721	12,523	3,757	6,545	20,820	2,700	18	-
1010000	TRANSMISSION INTANGIBLE ASSETS	SG	1,619	-	-	-	-	1,619	-	-	-
1010000	TRANSMISSION INTANGIBLE ASSETS	UT	4,229	-	-	-	4,229	-	-	-	-
1010000	TRANSMISSION INTANGIBLE ASSETS	WYP	11,249	233	2,864	797	1,520	5,165	667	3	-
1010000	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	3,293	68	838	233	445	1,952	195	1	-
1010000	FUEL MANAGEMENT SYSTEM	SO	4,410	91	1,123	312	596	2,025	261	1	-
1010000	APFR - AUTOMATED FACILITY POINT RECORDS	SO	15,604	323	3,973	1,105	2,109	7,165	925	4	-
1010000	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	147,842	3,391	45,362	9,969	10,587	72,261	6,272	-	-
1010000	CUSTOMER SERVICE SYSTEM (CSS)	CN	183,058	3,786	46,612	12,969	24,742	84,051	10,847	52	-
1010000	S A P	SO	2,900	44	771	231	403	1,282	166	1	-
1010000	NODAL PRICING SOFTWARE	SG	1,936	40	493	137	262	889	115	1	-
1010000	ELEC PLANT IN SERV	3032140	4,574	95	1,165	324	618	2,100	271	1	-
1010000	CELOMIS	SO	2,440	50	621	173	330	1,120	145	1	-
1010000	ELEC PLANT IN SERV	3032160	1,129	23	287	80	153	518	67	0	-
1010000	AZURE B2C - IDENTITY MGT	SO	727	15	185	52	98	334	43	0	-
1010000	IAM - SCHEDULING/TAGGING SYSTEM	SO	873	18	222	62	118	401	52	0	-
1010000	PCI GenTrader	SO	2,263	47	576	160	306	1,039	134	1	-
1010000	ELEC PLANT IN SERV	3032210	646	13	165	46	87	297	38	0	-
1010000	TSSA - TrueSight Server Automation	SO	1,316	27	335	93	178	604	78	0	-
1010000	ELEC PLANT IN SERV	3032220	8,977	122	1,496	416	794	2,698	348	2	-
1010000	COGNOS - EDW REPORTING TOOL	SO	2,908	60	740	206	393	1,335	172	1	-
1010000	ENTERPRISE DATA WAREHOUSE	SO	2,020	42	514	143	273	928	120	1	-
1010000	FIELDMET PRO METER READING SYST - HRP REP	SO	8,997	186	2,291	637	1,216	4,131	533	3	-
1010000	FACILITY INSPECTION REPORTING SYSTEM	SO	10,565	219	2,690	749	1,428	4,851	626	3	-
1010000	2002 GRID NET POWER COST MODELING	SO	10,386	215	2,645	736	1,404	4,769	615	3	-
1010000	MID OFFICE IMPROVEMENT PROJECT	SO	1,905	39	485	135	257	875	113	1	-
1010000	ELEC PLANT IN SERV	3032510	1,905	39	485	135	257	875	113	1	-
1010000	OPERATIONS MAPPING SYSTEM	SO	2,416	50	615	171	327	1,109	143	1	-
1010000	POLE ATTACHMENT MGMT SYSTEM	SO	13,415	277	3,416	950	1,813	6,159	795	4	-
1010000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	6,474	134	1,649	459	875	2,973	384	2	-
1010000	SINGLE PERSON SCHEDULING	SO	1,600	24	425	128	222	707	92	1	-
1010000	TIBCO SOFTWARE	SG	6,851	142	1,744	485	926	3,146	406	2	-
1010000	TRANSMISSION WHOLESALE BILLING SYSTEM	SO	207	3	55	17	29	91	12	0	-
1010000	UTILITY INTERNATIONAL FORECASTING MODEL	SG	51	-	-	-	11	36	5	0	-
1010000	ROUGE RIVER HYDRO INTANGIBLES	CAGE	23,200	355	6,171	1,851	3,225	10,259	1,331	9	-
1010000	GADSBY INTANGIBLE ASSETS	SG	652	10	173	52	91	288	37	0	-
1010000	SWIFT 2 IMPROVEMENTS	SG	117	2	31	9	16	52	7	0	-
1010000	ELEC PLANT IN SERV	3032760	2,629	54	669	186	355	1,207	156	1	-
1010000	ELEC PLANT IN SERV	3032770	12,006	248	3,057	851	1,623	5,513	711	3	-
1010000	ELEC PLANT IN SERV	3032780	617	-	-	-	129	431	56	0	-
1010000	BEAR RIVER SETTLEMENT AGREEMENT	SG	8,157	125	2,170	651	1,134	3,607	468	3	-
1010000	VCPRG - XEROX CUST STMT FRMTR ENHANCE - WEB SOFTWARE	CAGE	1,039	-	-	-	1,039	-	-	-	-
1010000	ELEC PLANT IN SERV	3032830	3,357	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032860	4,287	-	-	-	-	-	-	-	-
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	WYP	7,015	145	1,786	497	948	3,221	416	2	-
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	IDU	61,485	-	-	-	-	-	-	-	-
1010000	IDAHO VHF (VPC) SPECTRUM	UT	15,262	640	11,240	3,383	-	42,940	5,620	36	-
1010000	UTAH VHF (VPC) SPECTRUM	SO	15,262	640	11,240	3,383	-	42,940	5,620	36	-
1010000	PRDM - FILENET P8	SG	65	1,137	342	342	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033090	10,703	164	2,847	854	1,488	4,733	614	4	-
1010000	STEAM PLANT INTANGIBLE ASSETS	CAGW	3,758	86	1,153	253	269	1,837	159	-	-
1010000	ELEC PLANT IN SERV	3033090	86	1,153	253	269	1,837	1,837	159	-	-
1010000	STEAM PLANT INTANGIBLE ASSETS	SG	5,868	135	1,801	396	420	2,868	249	-	-
1010000	GTX VERSION 7 SOFTWARE	CN	3,978	82	1,013	282	538	1,827	236	1	-
1010000	ELEC PLANT IN SERV	3033170	3,978	82	1,013	282	538	1,827	236	1	-
1010000	ITRON METER READING SOFTWARE	SO	3,978	82	1,013	282	538	1,827	236	1	-
1010000	ArCFM Software	SO	3,978	82	1,013	282	538	1,827	236	1	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033220	29,411	608	7,489	2,084	3,975	13,504	1,743	8	-
1010000	ELEC PLANT IN SERV	3033240	4,883	112	1,498	329	350	2,387	207	-	-
1010000	ELEC PLANT IN SERV	3033250	41,059	942	12,598	2,769	2,940	20,069	1,742	-	-
1010000	ELEC PLANT IN SERV	3033260	4,490	93	1,143	318	607	2,062	266	1	-
1010000	ELEC PLANT IN SERV	3033270	10,471	240	3,213	706	750	5,118	444	-	-
1010000	ELEC PLANT IN SERV	3033280	5,288	109	1,346	375	715	2,428	313	1	-
1010000	ELEC PLANT IN SERV	3033290	3,912	90	1,200	264	280	1,912	166	-	-
1010000	ELEC PLANT IN SERV	3033300	1,085	25	333	73	78	530	46	-	-
1010000	ELEC PLANT IN SERV	3033310	20,653	427	5,259	1,463	2,791	9,483	1,224	6	-
1010000	ELEC PLANT IN SERV	3033320	10,113	424	7,448	2,241	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033330	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033350	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	158	-	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	1,601	-	-	-	336	1,118	146	1	-
1010000	ELEC PLANT IN SERV	3033390	923	19	235	65	125	424	55	0	-
1010000	ELEC PLANT IN SERV	3033410	3,711	77	945	263	502	1,704	220	1	-
1010000	ELEC PLANT IN SERV	3033420	90	2	23	6	12	41	5	0	-
1010000	ELEC PLANT IN SERV	3033430	449	9	114	32	61	206	27	0	-
1010000	ELEC PLANT IN SERV	3033440	491	10	125	35	66	226	29	0	-
1010000	ELEC PLANT IN SERV	3034900	9	9	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	9	9	-	-	2	6	1	0	-
1010000	ELEC PLANT IN SERV	3034900	5,461	-	-	-	1,145	3,814	499	3	-
1010000	ELEC PLANT IN SERV	3034900	503	21	370	111	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	1	0	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV	3034900	14	-	-	-	-	-	-	14	-
1010000	ELEC PLANT IN SERV	3034900	1,090	46	803	242	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	14	-	14	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	483	7	128	39	67	213	28	0	-
1010000	ELEC PLANT IN SERV	3034900	43,530	900	11,084	3,084	5,884	19,987	2,579	12	-
1010000	ELEC PLANT IN SERV	3034900	8	-	-	-	-	8	-	-	-
1010000	ELEC PLANT IN SERV	3034900	16	-	-	16	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	246	-	-	-	246	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	1,745	27	464	139	243	771	100	1	-
1010000	ELEC PLANT IN SERV	3035320	4,132	95	1,268	279	296	2,020	175	-	-
1010000	ELEC PLANT IN SERV	3035330	1,352	28	344	96	183	621	80	0	-
1010000	ELEC PLANT IN SERV	3100000	1,306	-	-	-	274	912	119	1	-
1010000	ELEC PLANT IN SERV	3101000	10,123	-	-	-	2,122	7,070	925	6	-
1010000	ELEC PLANT IN SERV	3101000	1,789	75	1,317	396	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3101000	741	31	546	164	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3101000	177	3	47	14	25	78	10	0	-
1010000	ELEC PLANT IN SERV	3102000	526	-	-	-	110	367	48	0	-
1010000	ELEC PLANT IN SERV	3102000	281	12	207	62	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3102000	40,982	627	10,900	3,270	5,697	18,122	2,350	16	-
1010000	ELEC PLANT IN SERV	3103000	35,467	-	-	-	7,434	24,770	3,242	21	-
1010000	ELEC PLANT IN SERV	3103000	171	7	126	38	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3108000	37	1	10	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	772,076	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3110000	69,220	2,902	50,977	15,341	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3110000	150,738	6,319	111,011	33,408	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3110000	8,467	130	2,252	676	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3110000	3,151,463	-	-	-	660,600	2,200,960	288,062	1,842	-
1010000	ELEC PLANT IN SERV	3120000	123,130	5,162	90,679	27,289	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3120000	1,016,851	42,627	748,859	225,365	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3120000	60,625	928	16,125	4,837	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3140000	665,662	-	-	-	139,534	464,894	60,845	389	-
1010000	ELEC PLANT IN SERV	3140000	40,017	1,678	29,470	8,869	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3140000	207,788	8,711	153,025	46,052	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3140000	35,521	544	9,448	2,834	4,938	15,707	2,037	14	-



**Electric Plant in Service with Unclassified Plant**

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 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3150000	343,686	-	-	-	72,042	240,028	31,415	201	-
1010000	ELEC PLANT IN SERV	3150000	9,777	410	7,201	2,167	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3150000	62,199	2,607	45,806	13,785	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3150000	8,555	131	2,275	683	1,189	3,783	491	3	-
1010000	ELEC PLANT IN SERV	3157000	49	2	36	11	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3160000	23,578	-	-	-	4,942	16,467	2,155	14	-
1010000	ELEC PLANT IN SERV	3160000	450	19	331	100	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3160000	5,787	243	4,262	1,283	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3160000	1,400	21	372	112	195	619	80	1	-
1010000	ELEC PLANT IN SERV	3300000	172	3	46	14	24	76	10	0	-
1010000	ELEC PLANT IN SERV	3301000	23,546	360	6,263	1,879	3,273	10,412	1,350	9	-
1010000	ELEC PLANT IN SERV	3301000	5,780	88	1,537	461	803	2,556	331	2	-
1010000	ELEC PLANT IN SERV	3302000	8,035	123	2,137	641	1,117	3,553	461	3	-
1010000	ELEC PLANT IN SERV	3302000	371	6	99	30	52	164	21	0	-
1010000	ELEC PLANT IN SERV	3303000	21	0	6	2	3	9	1	0	-
1010000	ELEC PLANT IN SERV	3303000	140	2	37	11	19	62	8	0	-
1010000	ELEC PLANT IN SERV	3304000	407	6	108	32	57	180	23	0	-
1010000	ELEC PLANT IN SERV	3304000	129	2	34	10	18	57	7	0	-
1010000	ELEC PLANT IN SERV	3305000	310	5	82	25	43	137	18	0	-
1010000	ELEC PLANT IN SERV	3310000	295	5	78	24	41	130	17	0	-
1010000	ELEC PLANT IN SERV	3310000	8,235	126	2,190	657	1,145	3,642	472	3	-
1010000	ELEC PLANT IN SERV	3311000	72,312	1,107	19,233	5,770	10,052	31,976	4,147	28	-
1010000	ELEC PLANT IN SERV	3312000	9,127	140	2,427	728	1,269	4,036	523	4	-
1010000	ELEC PLANT IN SERV	3312000	160,867	2,462	42,787	12,835	22,361	71,134	9,226	62	-
1010000	ELEC PLANT IN SERV	3312000	364	6	97	29	51	161	21	0	-
1010000	ELEC PLANT IN SERV	3313000	23,025	352	6,124	1,837	3,201	10,182	1,321	9	-
1010000	ELEC PLANT IN SERV	3313000	2,039	31	542	163	283	902	117	1	-
1010000	ELEC PLANT IN SERV	3316000	14,671	225	3,902	1,171	2,039	6,487	841	6	-
1010000	ELEC PLANT IN SERV	3320000	6,564	100	1,746	524	912	2,903	376	3	-
1010000	ELEC PLANT IN SERV	3320000	27,703	424	7,368	2,210	3,851	12,250	1,589	11	-
1010000	ELEC PLANT IN SERV	3320000	404,912	6,198	107,696	32,307	56,284	179,049	23,222	155	-
1010000	ELEC PLANT IN SERV	3321000	71,832	1,099	19,106	5,731	9,985	31,764	4,120	28	-
1010000	ELEC PLANT IN SERV	3322000	23,975	367	6,377	1,913	3,333	10,602	1,375	9	-
1010000	ELEC PLANT IN SERV	3323000	411	6	109	33	57	182	24	0	-
1010000	ELEC PLANT IN SERV	3323000	188	3	50	15	26	83	11	0	-
1010000	ELEC PLANT IN SERV	3323000	63	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3330000	96,413	1,476	25,643	7,693	13,402	42,633	5,529	37	-
1010000	ELEC PLANT IN SERV	3330000	50,661	775	13,475	4,042	7,042	22,402	2,905	19	-
1010000	ELEC PLANT IN SERV	3340000	69,185	1,059	18,402	5,520	9,617	30,593	3,968	27	-
1010000	ELEC PLANT IN SERV	3340000	14,512	222	3,860	1,158	2,017	6,417	832	6	-
1010000	ELEC PLANT IN SERV	3347000	2,896	44	770	231	403	1,281	166	1	-
1010000	ELEC PLANT IN SERV	3347000	64	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3350000	172	3	46	14	24	76	10	0	-
1010000	ELEC PLANT IN SERV	3351000	2,391	37	636	191	332	1,057	137	1	-
1010000	ELEC PLANT IN SERV	3360000	23,263	356	6,187	1,856	3,234	10,287	1,334	9	-
1010000	ELEC PLANT IN SERV	3360000	3,091	47	822	247	430	1,367	177	1	-
1010000	ELEC PLANT IN SERV	3401000	3,778	-	-	-	792	2,638	345	2	-
1010000	ELEC PLANT IN SERV	3401000	2,771	116	2,040	614	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	6,099	93	1,622	487	848	2,697	350	2	-
1010000	ELEC PLANT IN SERV	3402000	5,687	87	1,513	454	790	2,515	326	2	-
1010000	ELEC PLANT IN SERV	3403000	30,953	-	-	-	6,488	21,617	2,829	18	-
1010000	ELEC PLANT IN SERV	3403000	1,757	74	1,294	389	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	137,442	-	-	-	28,810	95,989	12,563	80	-
1010000	ELEC PLANT IN SERV	3410000	37,344	1,565	27,502	8,277	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	97,525	1,493	25,939	7,781	13,556	43,125	5,593	37	-
1010000	ELEC PLANT IN SERV	3410000	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV	3420000	14,582	-	-	-	3,057	10,184	1,333	9	-



**Electric Plant in Service with Unclassified Plant**

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3420000	1,817	76	1,338	403	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3430000	802,428	-	-	-	168,202	560,410	73,346	469	-
1010000	ELEC PLANT IN SERV	3430000	332,783	13,951	245,078	73,755	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3430000	2,885,891	44,142	767,042	230,099	400,872	1,275,236	165,393	1,106	-
1010000	ELEC PLANT IN SERV	3440000	310,770	-	-	-	65,143	217,039	28,406	182	-
1010000	ELEC PLANT IN SERV	3440000	114,397	4,796	84,247	25,354	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3440000	117	2	31	9	16	52	7	0	-
1010000	ELEC PLANT IN SERV	3440000	165,088	2,527	43,909	13,172	22,948	73,001	9,468	63	-
1010000	ELEC PLANT IN SERV	3440000	283	-	-	-	-	283	-	-	-
1010000	ELEC PLANT IN SERV	3450000	165,936	-	-	-	34,783	115,889	15,168	97	-
1010000	ELEC PLANT IN SERV	3450000	48,321	2,026	35,586	10,709	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3450000	240,853	3,687	64,061	19,217	33,480	106,504	13,813	92	-
1010000	ELEC PLANT IN SERV	3450000	80	-	-	-	-	80	-	-	-
1010000	ELEC PLANT IN SERV	3456000	230	-	230	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	9,182	-	-	-	1,925	6,413	839	5	-
1010000	ELEC PLANT IN SERV	3460000	3,481	146	2,564	772	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	11,756	180	3,127	938	1,634	5,198	674	5	-
1010000	ELEC PLANT IN SERV	3500000	841	13	224	67	117	372	48	0	-
1010000	ELEC PLANT IN SERV	3501000	62,844	962	16,715	5,014	8,736	27,789	3,604	24	-
1010000	ELEC PLANT IN SERV	3502000	253,552	3,881	67,438	20,230	35,245	112,119	14,541	97	-
1010000	ELEC PLANT IN SERV	3520000	343,853	5,263	91,456	27,435	47,797	152,050	19,720	132	-
1010000	ELEC PLANT IN SERV	3530000	2,292,462	35,089	609,737	182,910	318,661	1,013,711	131,474	879	-
1010000	ELEC PLANT IN SERV	3534000	1,970	83	1,451	437	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3534000	168,686	2,582	44,866	13,459	23,448	74,592	9,674	65	-
1010000	ELEC PLANT IN SERV	3537000	24,074	368	6,403	1,921	3,346	10,645	1,381	9	-
1010000	ELEC PLANT IN SERV	3540000	1,423,146	21,783	378,521	113,550	197,823	629,305	81,618	546	-
1010000	ELEC PLANT IN SERV	3550000	1,187,971	18,783	315,970	94,786	165,132	525,312	68,131	456	-
1010000	ELEC PLANT IN SERV	3560000	1,516,383	23,210	403,320	120,989	210,783	670,534	86,966	582	-
1010000	ELEC PLANT IN SERV	3570000	3,858	59	1,026	308	536	1,706	221	1	-
1010000	ELEC PLANT IN SERV	3580000	9,081	139	2,415	725	1,262	4,015	521	3	-
1010000	ELEC PLANT IN SERV	3590000	12,142	186	3,229	969	1,688	5,369	696	5	-
1010000	ELEC PLANT IN SERV	3600000	1	-	-	-	-	-	-	1	-
1010000	ELEC PLANT IN SERV	3600000	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	786	786	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	25,926	-	-	-	-	25,926	-	-	-
1010000	ELEC PLANT IN SERV	3601000	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	848	-	-	-	848	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	269	-	-	-	269	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	1,122	1,122	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	1,448	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	5,312	-	5,312	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	11,447	-	-	-	-	11,447	-	-	-
1010000	ELEC PLANT IN SERV	3602000	481	-	-	481	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	4,322	-	-	-	4,322	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	4,456	-	-	-	4,456	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	5,259	5,259	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	3,829	-	-	-	-	-	3,829	-	-
1010000	ELEC PLANT IN SERV	3610000	33,144	-	33,144	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	62,293	-	-	-	-	62,293	-	-	-
1010000	ELEC PLANT IN SERV	3610000	8,206	-	-	8,206	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	15,232	-	-	-	15,232	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	4,980	-	-	-	4,980	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	30,492	30,492	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	40,969	-	-	-	-	-	40,969	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3620000	265,568	-	265,568	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	509,273	-	-	-	-	509,273	-	-	-
1010000	ELEC PLANT IN SERV	3620000	82,641	-	-	82,641	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	127,956	-	-	-	127,956	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	19,419	-	-	-	19,419	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	415	415	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	585	-	-	-	-	-	585	-	-
1010000	ELEC PLANT IN SERV	3627000	4,220	-	4,220	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	7,385	-	-	-	-	7,385	-	-	-
1010000	ELEC PLANT IN SERV	3627000	1,429	-	1,429	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	2,025	-	-	-	2,025	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	291	291	-	-	291	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	85,983	85,983	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	101,874	-	-	469,125	-	-	-	101,874	-
1010000	ELEC PLANT IN SERV	3640000	443,559	-	-	-	-	443,559	-	-	-
1010000	ELEC PLANT IN SERV	3640000	121,010	-	-	121,010	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	151,533	-	-	-	151,533	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	30,127	-	-	-	30,127	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	41,488	41,488	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	43,633	-	-	-	-	-	43,633	-	-
1010000	ELEC PLANT IN SERV	3650000	305,968	-	305,968	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	274,022	-	-	-	-	274,022	-	-	-
1010000	ELEC PLANT IN SERV	3650000	85,858	-	-	85,858	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	114,215	-	-	-	114,215	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	14,958	-	-	-	14,958	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	19,095	19,095	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	12,676	-	-	-	-	-	12,676	-	-
1010000	ELEC PLANT IN SERV	3660000	110,557	-	110,557	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	241,107	-	-	-	-	241,107	-	-	-
1010000	ELEC PLANT IN SERV	3660000	21,636	-	-	21,636	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	28,575	-	-	-	28,575	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	5,315	-	-	-	5,315	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	21,613	21,613	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	33,376	-	-	-	-	-	33,376	-	-
1010000	ELEC PLANT IN SERV	3670000	215,281	-	215,281	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	644,651	-	-	-	-	644,651	-	-	-
1010000	ELEC PLANT IN SERV	3670000	34,290	-	-	34,290	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	50,895	-	-	-	50,895	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	19,131	-	-	-	19,131	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	58,374	58,374	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	89,742	-	-	-	-	-	89,742	-	-
1010000	ELEC PLANT IN SERV	3680000	507,593	-	507,593	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	619,041	-	-	-	-	619,041	-	-	-
1010000	ELEC PLANT IN SERV	3680000	124,867	-	-	124,867	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	117,022	-	-	-	117,022	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	16,353	-	-	-	16,353	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	11,357	11,357	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	9,846	-	-	-	-	-	9,846	-	-
1010000	ELEC PLANT IN SERV	3691000	108,765	-	108,765	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	102,506	-	-	-	-	102,506	-	-	-
1010000	ELEC PLANT IN SERV	3691000	26,756	-	-	26,756	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	19,583	-	-	-	19,583	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	4,309	-	-	-	4,309	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	17,656	17,656	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	39,987	-	-	-	-	-	39,987	-	-
1010000	ELEC PLANT IN SERV	3692000	224,611	-	224,611	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	291,127	-	-	-	-	291,127	-	-	-
1010000	ELEC PLANT IN SERV	3692000	48,243	-	-	48,243	-	-	-	-	-



**Electric Plant in Service with Unclassified Plant**

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 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3692000	38,479	-	-	-	38,479	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	13,101	-	-	-	13,101	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	8,793	8,793	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	18,541	-	-	-	-	-	18,541	-	-
1010000	ELEC PLANT IN SERV	3700000	99,424	-	99,424	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	103,321	-	-	-	-	103,321	-	-	-
1010000	ELEC PLANT IN SERV	3700000	14,776	-	-	14,776	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	14,651	-	-	-	14,651	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	2,766	-	-	-	2,766	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	281	281	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	171	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV	3710000	2,663	-	2,663	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	4,177	-	-	-	-	4,177	-	-	-
1010000	ELEC PLANT IN SERV	3710000	518	-	-	518	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	834	-	-	-	834	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	156	-	-	-	156	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	788	788	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	842	-	-	-	-	-	842	-	-
1010000	ELEC PLANT IN SERV	3730000	25,038	-	25,038	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	21,319	-	-	-	-	21,319	-	-	-
1010000	ELEC PLANT IN SERV	3730000	4,001	-	-	-	4,001	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	8,656	-	-	-	8,656	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	2,284	-	-	-	2,284	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	89	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV	3890000	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	1,327	-	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV	3890000	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	997	997	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	0	-	-	-	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	1,129	26	346	-	76	81	552	48	-
1010000	ELEC PLANT IN SERV	3891000	100	-	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV	3891000	5,887	-	5,887	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	7,516	155	1,914	-	532	1,016	3,451	445	2
1010000	ELEC PLANT IN SERV	3891000	2,669	-	-	-	-	-	2,669	-	-
1010000	ELEC PLANT IN SERV	3891000	1,099	-	-	-	1,099	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	1,863	-	-	-	-	1,863	-	-	-
1010000	ELEC PLANT IN SERV	3891000	221	-	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV	3892000	1	-	1	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3892000	95	2	24	7	13	13	44	6	0
1010000	ELEC PLANT IN SERV	3892000	84	-	-	-	-	-	84	-	-
1010000	ELEC PLANT IN SERV	3892000	52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	3,820	3,820	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	894	-	-	-	209	601	83	1	-
1010000	ELEC PLANT IN SERV	3900000	498	-	-	-	104	348	46	0	-
1010000	ELEC PLANT IN SERV	3900000	11	0	8	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	8,208	188	2,518	553	588	4,012	348	-	-
1010000	ELEC PLANT IN SERV	3900000	11,899	-	-	-	-	-	11,899	-	-
1010000	ELEC PLANT IN SERV	3900000	37,239	-	37,239	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	11,452	175	3,046	914	1,592	5,064	657	4	-
1010000	ELEC PLANT IN SERV	3900000	102,274	2,115	26,042	7,246	13,823	46,959	6,060	29	-
1010000	ELEC PLANT IN SERV	3900000	46,299	-	-	-	-	46,299	-	-	-
1010000	ELEC PLANT IN SERV	3900000	11,663	-	-	11,663	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	11,836	-	-	-	11,836	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	4,045	-	-	-	4,045	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	506	506	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	334	334	-	-	-	-	334	-	-



**Electric Plant in Service with Unclassified Plant**

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3901000	5,649	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	1,815	38	-	129	245	-	834	108	1
1010000	ELEC PLANT IN SERV	3901000	333	-	-	-	-	-	33	-	-
1010000	ELEC PLANT IN SERV	3901000	2,533	-	-	2,533	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	4,588	-	-	-	4,588	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	4	-	-	-	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3910000	1,209	-	-	-	253	844	110	1	-
1010000	ELEC PLANT IN SERV	3910000	49	2	36	11	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	1,022	23	314	69	73	500	43	43	-
1010000	ELEC PLANT IN SERV	3910000	81	-	-	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV	3910000	152	6	112	34	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	1,400	-	1,400	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	257	4	68	21	36	114	15	0	-
1010000	ELEC PLANT IN SERV	3910000	13,898	287	3,539	985	1,878	6,381	824	4	-
1010000	ELEC PLANT IN SERV	3910000	909	-	-	-	-	909	-	-	-
1010000	ELEC PLANT IN SERV	3910000	59	-	-	59	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	511	-	-	-	511	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	46	-	-	-	46	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	46	46	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	28	-	-	-	7	19	3	0	-
1010000	ELEC PLANT IN SERV	3912000	1,465	-	-	-	307	1,023	134	1	-
1010000	ELEC PLANT IN SERV	3912000	183	8	135	41	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	2,570	59	789	173	184	1,256	109	-	-
1010000	ELEC PLANT IN SERV	3912000	381	-	-	-	-	-	381	-	-
1010000	ELEC PLANT IN SERV	3912000	121	5	89	27	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	920	-	920	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	758	12	202	60	105	335	43	0	-
1010000	ELEC PLANT IN SERV	3912000	51,693	1,069	13,162	3,662	6,987	23,735	3,063	15	-
1010000	ELEC PLANT IN SERV	3912000	715	-	-	-	-	715	-	-	-
1010000	ELEC PLANT IN SERV	3912000	311	-	-	311	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	1,556	-	-	-	1,556	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	76	-	-	-	76	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	30	-	-	-	6	21	3	0	-
1010000	ELEC PLANT IN SERV	3913000	9	0	7	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3913000	3	-	3	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	255	5	65	18	34	117	15	0	-
1010000	ELEC PLANT IN SERV	3913000	9	-	-	-	-	9	-	-	-
1010000	ELEC PLANT IN SERV	3913000	8	-	-	-	8	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	25	-	-	-	6	17	2	0	-
1010000	ELEC PLANT IN SERV	3920100	244	-	-	-	51	170	22	0	-
1010000	ELEC PLANT IN SERV	3920100	4	0	3	1	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	314	-	-	-	-	-	314	-	-
1010000	ELEC PLANT IN SERV	3920100	41	2	30	9	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1,839	-	1,839	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	257	4	68	20	36	113	15	0	-
1010000	ELEC PLANT IN SERV	3920100	834	17	212	59	113	383	49	0	-
1010000	ELEC PLANT IN SERV	3920100	3,010	-	-	-	-	3,010	-	-	-
1010000	ELEC PLANT IN SERV	3920100	261	-	-	261	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	662	-	-	-	662	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	283	-	283	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	325	7	83	23	44	149	19	0	-
1010000	ELEC PLANT IN SERV	3920200	572	-	-	-	-	572	-	-	-
1010000	ELEC PLANT IN SERV	3920200	31	-	-	31	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	19	-	-	-	19	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	352	352	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	71	-	-	-	17	47	7	0	-
1010000	ELEC PLANT IN SERV	3920400	-	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920400	CAGE	3,817	-	-	-	800	2,666	349	2	-
1010000	ELEC PLANT IN SERV 3920400	CAGE	156	7	115	-	34	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	IDU	1,840	-	-	-	-	-	1,840	-	-
1010000	ELEC PLANT IN SERV 3920400	JBG	820	34	604	-	182	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	OR	5,366	-	5,366	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	SG	3,833	59	1,019	-	533	1,695	220	1	-
1010000	ELEC PLANT IN SERV 3920400	SO	1,360	28	346	-	96	624	81	0	-
1010000	ELEC PLANT IN SERV 3920400	UT	8,029	-	-	-	-	8,029	-	-	-
1010000	ELEC PLANT IN SERV 3920400	WA	1,295	-	-	1,295	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	WYP	2,197	-	-	-	2,197	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	WYU	400	-	-	-	400	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	CA	1,507	1,507	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	CAEE	181	-	-	-	-	42	121	17	0
1010000	ELEC PLANT IN SERV 3920500	CAGE	1,951	-	-	-	409	1,363	178	1	-
1010000	ELEC PLANT IN SERV 3920500	CAGW	11	0	8	-	3	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	IDU	4,481	-	-	-	-	-	4,481	-	-
1010000	ELEC PLANT IN SERV 3920500	JBG	649	27	478	-	144	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	OR	13,873	-	13,873	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	SG	4,759	73	1,266	-	380	2,104	273	2	-
1010000	ELEC PLANT IN SERV 3920500	SO	384	8	98	-	27	176	23	0	-
1010000	ELEC PLANT IN SERV 3920500	UT	21,779	-	-	-	-	21,779	-	-	-
1010000	ELEC PLANT IN SERV 3920500	WA	3,132	-	-	3,132	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	WYP	5,541	-	-	-	5,541	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	WYU	1,337	-	-	-	1,337	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	CAEE	4	-	-	-	1	2	0	0	-
1010000	ELEC PLANT IN SERV 3920600	CAGE	1,475	-	-	-	309	1,030	135	1	-
1010000	ELEC PLANT IN SERV 3920600	CAGW	10	0	7	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	JBG	1,108	46	816	-	246	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	OR	300	-	300	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	SG	1,154	18	307	-	92	510	66	0	-
1010000	ELEC PLANT IN SERV 3920600	SO	164	-	-	-	-	164	-	-	-
1010000	ELEC PLANT IN SERV 3920900	CA	574	574	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	CAEE	42	-	-	-	-	10	28	4	0
1010000	ELEC PLANT IN SERV 3920900	CAGE	686	-	-	-	144	479	63	0	-
1010000	ELEC PLANT IN SERV 3920900	CAGW	8	0	6	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	IDU	2,166	-	-	-	-	-	2,166	-	-
1010000	ELEC PLANT IN SERV 3920900	JBG	105	4	78	-	23	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	OR	4,732	-	4,732	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	SG	1,018	16	271	-	81	450	58	0	-
1010000	ELEC PLANT IN SERV 3920900	SO	1,218	25	310	-	86	559	72	0	-
1010000	ELEC PLANT IN SERV 3920900	UT	10,734	-	-	-	-	10,734	-	-	-
1010000	ELEC PLANT IN SERV 3920900	WA	1,072	-	-	1,072	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	WYP	4,028	-	-	-	4,028	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	WYU	815	-	-	-	815	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	CA	327	327	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	CAEE	6	-	-	-	1	-	-	1	0
1010000	ELEC PLANT IN SERV 3921400	CAGE	705	-	-	-	148	492	64	0	-
1010000	ELEC PLANT IN SERV 3921400	CAGW	22	1	16	-	5	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	IDU	181	-	-	-	-	-	181	-	-
1010000	ELEC PLANT IN SERV 3921400	JBG	49	2	36	-	11	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	OR	668	-	668	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	SG	598	9	159	-	48	83	264	34	0
1010000	ELEC PLANT IN SERV 3921400	SO	69	1	18	-	5	9	32	4	0
1010000	ELEC PLANT IN SERV 3921400	UT	479	-	-	-	-	479	-	-	-
1010000	ELEC PLANT IN SERV 3921400	WA	146	-	-	-	146	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	WYP	423	-	-	-	423	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	WYU	81	-	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV 3921900	CAGE	238	-	-	-	-	50	166	22	0
1010000	ELEC PLANT IN SERV 3921900	CAGW	2	0	2	-	1	-	-	-	-





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1010000	ELEC PLANT IN SERV	JBG	101	4	74	22	-	-	-	-	-
1010000	ELEC PLANT IN SERV	JBG	317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	317	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	116	2	31	9	16	51	7	0	-
1010000	ELEC PLANT IN SERV	SO	215	4	55	15	29	98	13	0	-
1010000	ELEC PLANT IN SERV	UT	1,589	-	-	-	-	1,589	-	-	-
1010000	ELEC PLANT IN SERV	WA	170	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV	SO	2,993	62	762	212	405	1,374	177	1	-
1010000	ELEC PLANT IN SERV	CA	168	168	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	CAGE	3,365	-	-	-	705	2,350	308	2	-
1010000	ELEC PLANT IN SERV	CAGW	213	9	157	47	-	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	599	-	-	-	-	-	599	-	-
1010000	ELEC PLANT IN SERV	JBG	962	40	709	213	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	2,735	-	2,735	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	1,637	25	435	131	228	724	94	1	-
1010000	ELEC PLANT IN SERV	SO	235	5	60	17	32	108	14	0	-
1010000	ELEC PLANT IN SERV	UT	3,800	-	-	-	-	3,800	-	-	-
1010000	ELEC PLANT IN SERV	WA	690	-	-	690	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	1,252	-	-	-	1,252	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	913	913	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	CAEE	126	-	-	-	-	84	12	0	-
1010000	ELEC PLANT IN SERV	CAGE	15,082	-	-	-	29	10,533	1,379	9	-
1010000	ELEC PLANT IN SERV	CAGW	726	30	535	161	3,162	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	2,226	-	-	-	-	-	2,226	-	-
1010000	ELEC PLANT IN SERV	JBG	2,835	119	2,088	628	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	11,055	-	11,055	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	3,132	48	833	250	435	1,385	180	1	-
1010000	ELEC PLANT IN SERV	SO	1,896	39	483	134	256	871	112	1	-
1010000	ELEC PLANT IN SERV	UT	16,027	-	-	-	-	16,027	-	-	-
1010000	ELEC PLANT IN SERV	WA	2,724	-	-	2,724	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	4,118	-	-	-	4,118	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	358	-	-	-	358	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	521	521	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	CAEE	1,333	-	-	-	313	896	124	1	-
1010000	ELEC PLANT IN SERV	CAGE	3,518	-	-	-	737	2,457	322	2	-
1010000	ELEC PLANT IN SERV	CAGW	217	9	160	48	-	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	1,348	-	-	-	-	-	1,348	-	-
1010000	ELEC PLANT IN SERV	JBG	481	20	354	107	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	9,739	-	9,739	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	2,387	37	635	190	332	1,055	137	1	-
1010000	ELEC PLANT IN SERV	SO	5,106	106	1,300	362	690	2,344	303	1	-
1010000	ELEC PLANT IN SERV	UT	7,746	-	-	-	-	7,746	-	-	-
1010000	ELEC PLANT IN SERV	WA	1,446	-	-	1,446	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	2,689	-	-	-	2,689	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	96	-	-	-	96	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	2,124	2,124	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	CAGE	84	-	-	-	-	-	8	0	-
1010000	ELEC PLANT IN SERV	IDU	3,580	-	-	-	-	59	3,580	-	-
1010000	ELEC PLANT IN SERV	OR	14,654	-	14,654	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	264	4	70	21	37	117	15	0	-
1010000	ELEC PLANT IN SERV	SO	1,308	27	333	93	177	601	78	0	-
1010000	ELEC PLANT IN SERV	UT	14,490	-	-	-	-	14,490	-	-	-
1010000	ELEC PLANT IN SERV	WA	2,972	-	-	2,972	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	5,863	-	-	-	5,863	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	874	-	-	-	874	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	18	18	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	561	-	-	-	-	-	561	-	-
1010000	ELEC PLANT IN SERV	OR	1,044	-	1,044	-	-	-	-	-	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960700	124	2	33	10	17	55	7	0	-
1010000	ELEC PLANT IN SERV	3960700	798	-	-	-	-	798	-	-	-
1010000	ELEC PLANT IN SERV	3960700	210	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	1,687	1,687	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	60	-	-	-	13	42	-	5	0
1010000	ELEC PLANT IN SERV	3960800	4,555	-	-	-	-	-	-	4,555	-
1010000	ELEC PLANT IN SERV	3960800	69	3	51	15	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	14,409	-	14,409	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	1,102	17	293	88	153	487	63	0	-
1010000	ELEC PLANT IN SERV	3960800	1,308	27	333	93	177	601	78	0	-
1010000	ELEC PLANT IN SERV	3960800	16,693	-	-	-	-	16,693	-	-	-
1010000	ELEC PLANT IN SERV	3960800	2,992	-	-	2,992	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	7,460	-	-	-	7,460	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	1,041	-	-	-	1,041	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	1,445	-	-	-	303	1,009	132	1	-
1010000	ELEC PLANT IN SERV	3961000	10	0	7	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	890	37	655	197	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	873	-	873	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	681	10	181	54	95	301	39	0	-
1010000	ELEC PLANT IN SERV	3961000	193	-	-	-	-	193	-	-	-
1010000	ELEC PLANT IN SERV	3961100	24,808	-	-	-	5,200	17,326	2,268	14	-
1010000	ELEC PLANT IN SERV	3961100	74	3	54	16	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	8,120	340	5,980	1,800	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	1,217	-	1,217	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	1,512	23	402	121	210	669	87	1	-
1010000	ELEC PLANT IN SERV	3961100	1,488	31	379	105	201	683	88	0	-
1010000	ELEC PLANT IN SERV	3961100	1,767	-	-	-	-	1,767	-	-	-
1010000	ELEC PLANT IN SERV	3961100	900	-	-	-	900	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	1,697	1,697	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	3,629	-	-	-	-	-	3,629	-	-
1010000	ELEC PLANT IN SERV	3961200	11,059	-	11,059	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	325	5	87	26	45	144	19	0	-
1010000	ELEC PLANT IN SERV	3961200	1,280	26	326	91	173	588	76	0	-
1010000	ELEC PLANT IN SERV	3961200	16,607	-	-	-	-	16,607	-	-	-
1010000	ELEC PLANT IN SERV	3961200	2,192	-	-	2,192	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	4,697	-	-	-	4,697	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	1,596	-	-	-	1,596	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	720	720	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	237	-	-	-	55	159	22	0	-
1010000	ELEC PLANT IN SERV	3961300	2,229	-	-	-	467	1,557	204	1	-
1010000	ELEC PLANT IN SERV	3961300	108	5	80	24	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	2,254	-	-	-	-	-	2,254	-	-
1010000	ELEC PLANT IN SERV	3961300	1,384	58	1,019	307	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	3,427	-	3,427	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	3,134	48	834	250	436	1,386	180	1	-
1010000	ELEC PLANT IN SERV	3961300	881	18	224	62	119	405	52	0	-
1010000	ELEC PLANT IN SERV	3961300	8,330	-	-	-	-	8,330	-	-	-
1010000	ELEC PLANT IN SERV	3961300	1,486	-	-	1,486	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	2,922	-	-	-	2,922	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	880	-	-	-	880	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	5,965	5,965	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	280	-	-	-	66	188	26	0	-
1010000	ELEC PLANT IN SERV	3970000	25,493	-	-	-	5,344	17,804	2,330	15	-
1010000	ELEC PLANT IN SERV	3970000	1,108	46	816	246	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	3,632	83	1,114	245	260	1,775	154	-	-
1010000	ELEC PLANT IN SERV	3970000	13,111	-	-	-	-	-	13,111	-	-
1010000	ELEC PLANT IN SERV	3970000	3,685	154	2,714	817	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	67,381	-	67,381	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	150,126	2,298	39,930	11,978	20,868	66,385	8,610	58	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	SO	92,708	1,917	23,606	6,568	12,530	42,567	5,493	26	-
1010000	ELEC PLANT IN SERV	UT	59,837	-	-	-	-	59,837	-	-	-
1010000	ELEC PLANT IN SERV	WA	12,206	-	-	12,206	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	24,608	-	-	-	24,608	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	5,900	-	-	-	5,900	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	302	302	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	CAFE	82	-	-	-	19	55	8	0	-
1010000	ELEC PLANT IN SERV	CAGE	1,740	-	-	-	365	1,216	159	1	-
1010000	ELEC PLANT IN SERV	CAGW	29	1	22	6	-	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	294	-	-	-	-	-	294	-	-
1010000	ELEC PLANT IN SERV	JBG	593	25	437	132	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	2,405	-	2,405	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	1,682	26	447	134	234	744	96	1	-
1010000	ELEC PLANT IN SERV	SO	333	7	85	24	45	153	20	0	-
1010000	ELEC PLANT IN SERV	UT	1,663	-	-	-	-	1,663	-	-	-
1010000	ELEC PLANT IN SERV	WA	477	-	-	477	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	582	-	-	-	582	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	102	-	-	-	102	-	-	-	-
1010000	ELEC PLANT IN SERV	CA	52	52	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	CAGE	4	-	-	-	1	3	0	0	-
1010000	ELEC PLANT IN SERV	CAGW	1,832	-	-	-	384	1,279	167	1	-
1010000	ELEC PLANT IN SERV	CN	24	1	18	5	5	-	-	-	-
1010000	ELEC PLANT IN SERV	IDU	73	2	24	5	6	39	73	-	-
1010000	ELEC PLANT IN SERV	JBG	266	11	196	59	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OR	1,222	-	1,222	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	SG	763	12	203	61	106	337	44	0	-
1010000	ELEC PLANT IN SERV	SO	2,190	45	558	155	296	1,005	130	1	-
1010000	ELEC PLANT IN SERV	UT	1,385	-	-	-	-	1,385	-	-	-
1010000	ELEC PLANT IN SERV	WA	180	-	-	180	-	-	-	-	-
1010000	ELEC PLANT IN SERV	WYP	236	-	-	-	236	-	-	-	-
1010000	ELEC PLANT IN SERV	WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV	CAEE	1,823	-	-	-	427	1,225	170	1	-
<b>1010000 Total</b>			<b>30,944,253</b>	<b>634,237</b>	<b>7,879,166</b>	<b>2,199,250</b>	<b>4,190,451</b>	<b>14,198,725</b>	<b>1,833,545</b>	<b>8,880</b>	-
1019000	ELEC PLT IN SERV-OTH	CAGE	(48)	-	(18)	(5)	(10)	(33)	(4)	(0)	-
1019000	ELEC PLT IN SERV-OTH	CAGW	(24)	(1)	(18)	(5)	(5)	(494)	(64)	(0)	-
1019000	ELEC PLT IN SERV-OTH	SO	(1,075)	(22)	(274)	(76)	(145)	(17,496)	(2,290)	(15)	-
1019000	ELEC PLT IN SERV-OTH	CAGE	(25,052)	-	-	-	(5,251)	(1,957)	(254)	(2)	-
1019000	ELEC PLT IN SERV-OTH	SG	(4,425)	(68)	(1,177)	(353)	(615)	(1,957)	(254)	(2)	-
1019000	ELEC PLT IN SERV-OTH	CA	(410)	(410)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	IDU	(629)	-	-	-	-	-	(629)	-	-
1019000	ELEC PLT IN SERV-OTH	OR	(2,023)	-	(2,023)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	UT	(2,254)	-	-	-	-	(2,254)	-	-	-
1019000	ELEC PLT IN SERV-OTH	WA	(496)	-	-	(496)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	WYU	(858)	-	-	-	(858)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	SO	(313)	(6)	(80)	(22)	(42)	(144)	(19)	(0)	-
<b>1019000 Total</b>			<b>(37,609)</b>	<b>(508)</b>	<b>(3,571)</b>	<b>(953)</b>	<b>(6,923)</b>	<b>(22,378)</b>	<b>(3,260)</b>	<b>(17)</b>	-
1020000	ELEC PL PUR OR SLD	CAGW	(553)	(23)	(407)	(123)	-	-	-	-	-
1020000	ELEC PL PUR OR SLD	CAGW	553	23	407	123	-	-	-	-	-
<b>1020000 Total</b>											
1061000	DIST COMP CONST NOT	CA	5,014	5,014	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	IDU	8,408	-	-	-	-	-	8,408	-	-
1061000	DIST COMP CONST NOT	OR	38,658	-	38,658	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	UT	70,318	-	-	-	-	70,318	-	-	-
1061000	DIST COMP CONST NOT	WA	7,484	-	-	7,484	-	-	-	-	-
1061000	DIST COMP CONST NOT	WYU	16,055	-	-	-	16,055	-	-	-	-
<b>1061000 Total</b>			<b>145,937</b>	<b>5,014</b>	<b>38,658</b>	<b>7,484</b>	<b>16,055</b>	<b>70,318</b>	<b>8,408</b>	<b>8,408</b>	<b>223</b>
1062000	TRAN COMP CONST NOT	SG	580,044	8,878	154,277	46,280	80,628	256,491	33,266	223	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1062000 Total</b>			<b>580,044</b>	<b>8,878</b>	<b>154,277</b>	<b>46,280</b>	<b>80,628</b>	<b>256,491</b>	<b>33,266</b>	<b>223</b>	-
1063000	PROD COMP CONST NOT	0	83,492	1,278	22,207	6,662	11,606	36,920	4,788	32	-
<b>1063000 Total</b>			<b>83,492</b>	<b>1,278</b>	<b>22,207</b>	<b>6,662</b>	<b>11,606</b>	<b>36,920</b>	<b>4,788</b>	<b>32</b>	-
1064000	GEN COMP CONST NOT	0	68,083	1,408	17,336	4,823	9,202	31,260	4,034	19	-
<b>1064000 Total</b>			<b>68,083</b>	<b>1,408</b>	<b>17,336</b>	<b>4,823</b>	<b>9,202</b>	<b>31,260</b>	<b>4,034</b>	<b>19</b>	-
<b>Grand Total</b>			<b>31,784,201</b>	<b>650,308</b>	<b>8,108,072</b>	<b>2,262,547</b>	<b>4,301,019</b>	<b>14,571,336</b>	<b>1,880,782</b>	<b>9,137</b>	-



**Capital Lease (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	OR	2,714	-	2,714	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	SO	480	10	122	34	65	221	28	0	-
1011000	PRPTY UND CPTL LSS	CAGE	8,583	-	-	-	1,799	5,994	785	5	-
1011000	PRPTY UND CPTL LSS	CAGW	3,576	150	2,634	793	-	-	-	-	-
<b>1011000 Total</b>			<b>15,354</b>	<b>160</b>	<b>5,470</b>	<b>827</b>	<b>1,864</b>	<b>6,215</b>	<b>813</b>	<b>5</b>	<b>-</b>
1011500	CAP LEASES-ACCM AMRT	OR	(1,332)	-	(1,332)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	SO	(480)	(10)	(122)	(34)	(65)	(221)	(28)	(0)	-
1011500	CAP LEASES-ACCM AMRT	CAGE	(1,585)	-	-	-	(332)	(1,107)	(145)	(1)	-
1011500	CAP LEASES-ACCM AMRT	CAGW	(1,150)	(48)	(847)	(255)	-	-	-	-	-
<b>1011500 Total</b>			<b>(4,547)</b>	<b>(58)</b>	<b>(2,301)</b>	<b>(289)</b>	<b>(397)</b>	<b>(1,327)</b>	<b>(173)</b>	<b>(1)</b>	<b>-</b>
1011900	PRPTY UND CPTL LSS-O	UT	11,714	-	-	-	-	11,714	-	-	-
1011900	PRPTY UND CPTL LSS-O	CAGE	3,829	-	-	-	803	2,674	350	2	-
1011900	PRPTY UND CPTL LSS-O	CAGW	964	40	710	214	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	OR	3,146	-	3,146	-	-	-	-	-	-
<b>1011900 Total</b>			<b>19,653</b>	<b>40</b>	<b>3,856</b>	<b>214</b>	<b>803</b>	<b>14,388</b>	<b>350</b>	<b>2</b>	<b>-</b>
1011950	CAP LEASES-ACCM AMRT	UT	(10,964)	-	-	-	-	(10,964)	-	-	-
1011950	CAP LEASES-ACCM AMRT	CAGE	(3,829)	-	-	-	(803)	(2,674)	(350)	(2)	-
1011950	CAP LEASES-ACCM AMRT	CAGW	(964)	(40)	(710)	(214)	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	OR	(3,146)	-	(3,146)	-	-	-	-	-	-
<b>1011950 Total</b>			<b>(18,903)</b>	<b>(40)</b>	<b>(3,856)</b>	<b>(214)</b>	<b>(803)</b>	<b>(13,638)</b>	<b>(350)</b>	<b>(2)</b>	<b>-</b>
<b>Grand Total</b>			<b>11,557</b>	<b>102</b>	<b>3,170</b>	<b>538</b>	<b>1,467</b>	<b>5,637</b>	<b>640</b>	<b>4</b>	<b>-</b>



**Plant Held for Future Use (Actuals)**

Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	4,090	63	1,088	326	569	1,809	235		2
1050000	EL PLT HLD FTR USE	3501000	1,011	15	269	81	141	447	58		0
1050000	EL PLT HLD FTR USE	3502000	755	12	201	60	105	334	43		0
1050000	EL PLT HLD FTR USE	3601000	683	683	-	-	-	-	-		-
1050000	EL PLT HLD FTR USE	3601000	3,912	-	3,912	-	-	-	-		-
1050000	EL PLT HLD FTR USE	3601000	5,716	-	-	-	-	5,716	-		-
1050000	EL PLT HLD FTR USE	3601000	1	-	-	-	1	-	-		-
1050000	EL PLT HLD FTR USE	3601000	2,981	-	2,981	-	-	-	-		-
1050000	EL PLT HLD FTR USE	3891000	19,148	773	8,451	467	815	8,305	336		2
<b>1050000 Total</b>			<b>19,148</b>	<b>773</b>	<b>8,451</b>	<b>467</b>	<b>815</b>	<b>8,305</b>	<b>336</b>		<b>2</b>
<b>Grand Total</b>			<b>19,148</b>	<b>773</b>	<b>8,451</b>	<b>467</b>	<b>815</b>	<b>8,305</b>	<b>336</b>		<b>2</b>



**Deferred Debits (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	2,347	-	-	-	550	1,577	218	1	-
1861000	MS DEF DB-OTH WIP	185017	(2,040)	-	-	-	(478)	(1,371)	(190)	(1)	-
<b>1861000 Total</b>			<b>307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>206</b>	<b>29</b>	<b>0</b>	<b>-</b>
1861200	FINANCING COSTS DEFR	185025	225	5	57	16	30	103	13	0	-
1861200	FINANCING COSTS DEFR	185026	40	1	10	3	5	18	2	0	-
1861200	FINANCING COSTS DEFR	185027	1,611	-	-	-	-	-	-	-	1,611
1861200	FINANCING COSTS DEFR	185029	221	-	-	-	-	-	-	-	221
1861200	FINANCING COSTS DEFR	185030	167	-	-	-	-	-	-	-	167
<b>1861200 Total</b>			<b>2,264</b>	<b>5</b>	<b>67</b>	<b>19</b>	<b>36</b>	<b>122</b>	<b>16</b>	<b>0</b>	<b>1,999</b>
1865000	DEF COAL MINE COSTS	184414	335	-	-	-	79	225	31	0	-
<b>1865000 Total</b>			<b>335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>225</b>	<b>31</b>	<b>0</b>	<b>-</b>
1867000	MISC DF DR-BAL TRAN	134300	0	1	0	1	0	0	0	0	-
1867000	MISC DF DR-BAL TRAN	134300	0	0	0	0	0	0	0	0	-
<b>1867000 Total</b>			<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
1868000	MISC DF DR-OTH-CST	134305	108	-	-	-	-	-	-	-	108
1868000	MISC DF DR-OTH-CST	185313	1,134	17	302	90	158	501	65	0	-
1868000	MISC DF DR-OTH-CST	185335	8	8	2	1	1	3	0	0	-
1868000	MISC DF DR-OTH-CST	185336	746	11	199	60	104	330	43	0	-
1868000	MISC DF DR-OTH-CST	185337	1,681	26	447	134	234	743	96	1	-
1868000	MISC DF DR-OTH-CST	185359	24,203	-	-	-	5,073	16,903	2,212	14	-
1868000	MISC DF DR-OTH-CST	185360	14,817	-	-	-	3,106	10,348	1,354	9	-
1868000	MISC DF DR-OTH-CST	185361	25,222	1,057	18,575	5,590	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185362	7,847	-	-	-	1,645	5,480	717	5	-
1868000	MISC DF DR-OTH-CST	185371	1,233	52	908	273	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185372	70	-	-	-	15	49	6	0	-
1868000	MISC DF DR-OTH-CST	185551	2,351	36	625	188	327	1,039	135	1	-
1868000	MISC DF DR-OTH-CST	185552	1,523	23	405	121	212	673	87	1	-
1868000	MISC DF DR-OTH-CST	185554	365	6	97	29	51	161	21	0	-
1868000	MISC DF DR-OTH-CST	185557	3,376	52	898	269	469	1,493	194	1	-
1868000	MISC DF DR-OTH-CST	185558	1,234	19	328	98	172	546	71	0	-
1868000	MISC DF DR-OTH-CST	185561	2,331	36	620	186	324	1,031	134	1	-
1868000	MISC DF DR-OTH-CST	185564	2,898	44	771	231	403	1,282	166	1	-
1868000	MISC DF DR-OTH-CST	185567	3,341	51	889	267	464	1,478	192	1	-
1868000	MISC DF DR-OTH-CST	185570	3,280	50	872	262	456	1,451	188	1	-
1868000	MISC DF DR-OTH-CST	185571	1,627	25	433	130	226	720	93	1	-
1868000	MISC DF DR-OTH-CST	185574	932	14	248	74	130	412	53	0	-
1868000	MISC DF DR-OTH-CST	185576	1,349	21	359	108	187	596	77	1	-
1868000	MISC DF DR-OTH-CST	185577	3,273	50	871	261	455	1,447	188	1	-
1868000	MISC DF DR-OTH-CST	185580	3,417	52	909	273	475	1,511	196	1	-
1868000	MISC DF DR-OTH-CST	185581	641	10	170	51	89	283	37	0	-
1868000	MISC DF DR-OTH-CST	185584	182	3	49	15	25	81	10	0	-
1868000	MISC DF DR-OTH-CST	185585	190	3	50	15	26	84	11	0	-
<b>1868000 Total</b>			<b>109,331</b>	<b>1,658</b>	<b>29,027</b>	<b>8,726</b>	<b>14,826</b>	<b>48,646</b>	<b>6,348</b>	<b>41</b>	<b>108</b>
1869000	MISC DF DR-OTH-NC	185334	2,504	105	1,844	555	-	-	-	-	-
<b>1869000 Total</b>			<b>2,504</b>	<b>105</b>	<b>1,844</b>	<b>555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>114,792</b>	<b>1,769</b>	<b>30,939</b>	<b>9,300</b>	<b>15,012</b>	<b>49,199</b>	<b>6,423</b>	<b>42</b>	<b>2,108</b>



**Material & Supplies (Actuals)**

Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVENTORY - HUNTER	CAEE	52,495	-	-	-	12,306	35,278	4,882	29	-
<b>1511120 Total</b>			<b>52,495</b>				<b>12,306</b>	<b>35,278</b>	<b>4,882</b>	<b>29</b>	
1511130	COAL INVENTORY - HUNTINGTON	CAEE	22,208	-	-	-	5,206	14,924	2,065	12	-
<b>1511130 Total</b>			<b>22,208</b>				<b>5,206</b>	<b>14,924</b>	<b>2,065</b>	<b>12</b>	
1511140	COAL INVENTORY - JIM BRIDGER	JBE	37,511	1,608	27,420	8,482	-	-	-	-	-
<b>1511140 Total</b>			<b>37,511</b>	<b>1,608</b>	<b>27,420</b>	<b>8,482</b>					
1511160	COAL INVENTORY - NAUGHTON	CAEE	23,615	-	-	-	5,536	15,870	2,196	13	-
<b>1511160 Total</b>			<b>23,615</b>				<b>5,536</b>	<b>15,870</b>	<b>2,196</b>	<b>13</b>	
1511300	COAL INVENTORY - COLSTIP	CAEW	2,009	86	1,469	454	-	-	-	-	-
<b>1511300 Total</b>			<b>2,009</b>	<b>86</b>	<b>1,469</b>	<b>454</b>					
1511400	COAL INVENTORY - CRAIG	CAEE	3,284	-	-	-	770	2,207	305	2	-
<b>1511400 Total</b>			<b>3,284</b>				<b>770</b>	<b>2,207</b>	<b>305</b>	<b>2</b>	
1511600	COAL INVENTORY - DAVE JOHNSTON	CAEE	13,037	-	-	-	3,056	8,762	1,212	7	-
<b>1511600 Total</b>			<b>13,037</b>				<b>3,056</b>	<b>8,762</b>	<b>1,212</b>	<b>7</b>	
1511700	COAL INVENTORY - ROCK GARDEN PILE	CAEE	31,430	-	-	-	7,368	21,122	2,923	18	-
<b>1511700 Total</b>			<b>31,430</b>				<b>7,368</b>	<b>21,122</b>	<b>2,923</b>	<b>18</b>	
1511900	COAL INVENTORY - HAYDEN	CAEE	2,835	-	-	-	665	1,905	264	2	-
<b>1511900 Total</b>			<b>2,835</b>				<b>665</b>	<b>1,905</b>	<b>264</b>	<b>2</b>	
1512180	NATURAL GAS - CLAY BASIN	CAEE	1,789	-	-	-	419	1,202	166	1	-
<b>1512180 Total</b>			<b>1,789</b>				<b>419</b>	<b>1,202</b>	<b>166</b>	<b>1</b>	
1514000	FUEL STK - FUEL OIL	CAEE	1,327	-	-	-	311	892	123	1	-
1514000	FUEL STK - FUEL OIL	JBE	1,043	45	763	236	-	-	-	-	-
<b>1514000 Total</b>			<b>2,370</b>	<b>45</b>	<b>763</b>	<b>236</b>	<b>311</b>	<b>892</b>	<b>123</b>	<b>1</b>	
1514300	OIL INVENTORY - COLSTRIP	CAEW	105	4	76	24	-	-	-	-	-
<b>1514300 Total</b>			<b>105</b>	<b>4</b>	<b>76</b>	<b>24</b>					
1514400	OIL INVENTORY - CRAIG	CAEE	63	-	-	-	15	42	6	0	-
<b>1514400 Total</b>			<b>63</b>				<b>15</b>	<b>42</b>	<b>6</b>	<b>0</b>	
1514900	OIL INVENTORY - HAYDEN	CAEE	47	-	-	-	11	32	4	0	-
<b>1514900 Total</b>			<b>47</b>				<b>11</b>	<b>32</b>	<b>4</b>	<b>0</b>	
1541000	PLINT M&S STK CNTRL	SO	(148)	(3)	(38)	(10)	(20)	(68)	(9)	(0)	-
1541000	PLINT M&S STK CNTRL	CAGE	14,995	-	-	-	3,143	10,472	1,371	9	-
1541000	PLINT M&S STK CNTRL	JBG	9,842	413	7,248	2,181	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	CAGE	18,765	-	-	-	3,933	13,105	1,715	11	-
1541000	PLINT M&S STK CNTRL	CAGE	6,577	-	-	-	1,379	4,593	601	4	-
1541000	PLINT M&S STK CNTRL	CAGE	4,404	-	-	-	923	3,076	403	3	-
1541000	PLINT M&S STK CNTRL	CAGE	1	0	-	-	0	1	0	0	-
1541000	PLINT M&S STK CNTRL	CAGE	13,133	-	-	-	2,753	9,172	1,200	8	-
1541000	PLINT M&S STK CNTRL	CAGE	19,079	-	-	-	3,999	13,325	1,744	11	-
1541000	PLINT M&S STK CNTRL	CAGE	26,750	-	-	-	5,607	18,682	2,445	16	-
1541000	PLINT M&S STK CNTRL	CAGE	668	-	-	-	140	466	61	0	-
1541000	PLINT M&S STK CNTRL	SG	492	8	131	39	68	218	28	0	-
1541000	PLINT M&S STK CNTRL	CAGE	3,966	-	-	-	831	2,770	363	2	-
1541000	PLINT M&S STK CNTRL	CAGE	6,642	-	-	-	1,392	4,639	607	4	-
1541000	PLINT M&S STK CNTRL	CAGW	3,733	157	2,749	827	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	CAGW	(8)	(0)	(6)	(2)	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	SG	8	0	2	1	1	4	0	0	-
1541000	PLINT M&S STK CNTRL	CAGE	7	-	-	-	1	5	1	0	-
1541000	PLINT M&S STK CNTRL	CAGE	3	-	-	-	1	2	0	0	-
1541000	PLINT M&S STK CNTRL	CAGW	220	9	162	49	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	CAGW	125	5	92	28	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	CAGW	331	14	244	73	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	CAGE	4	-	-	-	1	3	0	0	-
1541000	PLINT M&S STK CNTRL	CAGE	985	-	-	-	207	688	90	1	-
1541000	PLINT M&S STK CNTRL	CAGE	612	-	-	-	128	427	56	0	-





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1541000	PLINT M&S STK CNTRL	SG	5	0	1	0	0	1	2	0	-
1541000	PLINT M&S STK CNTRL	Ekola Flats	450	-	-	-	94	314	41	0	-
1541000	PLINT M&S STK CNTRL	High Plains/McFadden	573	-	-	-	120	400	52	0	-
1541000	PLINT M&S STK CNTRL	Dunlap Wind Project	4	0	1	0	1	2	0	0	-
1541000	PLINT M&S STK CNTRL	TB Flats 1 & 2	105	2	28	8	15	46	6	0	-
1541000	PLINT M&S STK CNTRL	Cedar Springs II	6	0	2	1	1	3	0	0	-
1541000	PLINT M&S STK CNTRL	Pryor Mountain	742	-	-	-	742	-	-	-	-
1541000	PLINT M&S STK CNTRL	CASPER STORE ROOM	155	-	-	-	155	-	-	-	-
1541000	PLINT M&S STK CNTRL	BUFFALO STORE ROOM	237	-	-	-	237	-	-	-	-
1541000	PLINT M&S STK CNTRL	DOUGLAS STORE ROOM	776	-	-	-	776	-	-	-	-
1541000	PLINT M&S STK CNTRL	CODY STORE ROOM	776	-	-	-	776	-	-	-	-
1541000	PLINT M&S STK CNTRL	WORLAND STORE ROOM	506	-	-	-	506	-	-	-	-
1541000	PLINT M&S STK CNTRL	RIVERTON STORE ROOM	867	-	-	-	867	-	-	-	-
1541000	PLINT M&S STK CNTRL	EVANSTON STORE ROOM	13	-	-	-	13	-	-	-	-
1541000	PLINT M&S STK CNTRL	KEMMERER STORE ROOM	690	-	-	-	690	-	-	-	-
1541000	PLINT M&S STK CNTRL	PINEDALE STORE ROOM	1,374	-	-	-	1,374	-	-	-	-
1541000	PLINT M&S STK CNTRL	ROCK SPRINGS STORE ROOM	506	-	-	-	506	-	-	-	-
1541000	PLINT M&S STK CNTRL	RAWLINS STORE ROOM	508	-	-	-	508	-	-	-	-
1541000	PLINT M&S STK CNTRL	LARAMIE STORE ROOM	2,102	-	-	-	2,102	-	-	-	-
1541000	PLINT M&S STK CNTRL	REXBERG STORE ROOM	0	-	-	-	0	-	-	-	-
1541000	PLINT M&S STK CNTRL	MUDLAKE STORE ROOM	982	-	-	-	982	-	-	-	-
1541000	PLINT M&S STK CNTRL	SHELLY STORE ROOM	72	-	-	-	72	-	-	-	-
1541000	PLINT M&S STK CNTRL	PRESTON STORE ROOM	152	-	-	-	152	-	-	-	-
1541000	PLINT M&S STK CNTRL	LAVA HOT SPRINGS STORE ROOM	298	-	-	-	298	-	-	-	-
1541000	PLINT M&S STK CNTRL	MONTPELLIER STORE ROOM	617	-	-	-	617	-	-	-	-
1541000	PLINT M&S STK CNTRL	BRIDGERLAND STORE ROOM	382	-	-	-	382	-	-	-	-
1541000	PLINT M&S STK CNTRL	TREMONTON STORE ROOM	1,945	-	-	-	1,945	-	-	-	-
1541000	PLINT M&S STK CNTRL	OGDEN STORE ROOM	1,382	-	-	-	1,382	-	-	-	-
1541000	PLINT M&S STK CNTRL	LAYTON STORE ROOM	9,614	-	-	-	9,614	-	-	-	-
1541000	PLINT M&S STK CNTRL	SALT LAKE METRO STORE ROOM	1,112	-	-	-	1,112	-	-	-	-
1541000	PLINT M&S STK CNTRL	JORDAN VALLEY STORE ROOM	1,657	-	-	-	1,657	-	-	-	-
1541000	PLINT M&S STK CNTRL	PARK CITY STORE ROOM	702	-	-	-	702	-	-	-	-
1541000	PLINT M&S STK CNTRL	TOOELE STORE ROOM	729	-	-	-	729	-	-	-	-
1541000	PLINT M&S STK CNTRL	WASATCH RESTORATION CENTER	547	-	-	-	547	-	-	-	-
1541000	PLINT M&S STK CNTRL	PLINT M&S STK CNTRL EAGLE MOUNTAIN	2,092	-	-	-	2,092	-	-	-	-
1541000	PLINT M&S STK CNTRL	AMERICAN FORK STORE ROOM	636	-	-	-	636	-	-	-	-
1541000	PLINT M&S STK CNTRL	SANTAQUIN STORE ROOM	528	-	-	-	528	-	-	-	-
1541000	PLINT M&S STK CNTRL	DELTA STORE ROOM	785	-	-	-	785	-	-	-	-
1541000	PLINT M&S STK CNTRL	VERNAL STORE ROOM	773	-	-	-	773	-	-	-	-
1541000	PLINT M&S STK CNTRL	PRICE STORE ROOM	963	-	-	-	963	-	-	-	-
1541000	PLINT M&S STK CNTRL	MOAB STORE ROOM	114	-	-	-	114	-	-	-	-
1541000	PLINT M&S STK CNTRL	BLANDING STORE ROOM	124	-	-	-	124	-	-	-	-
1541000	PLINT M&S STK CNTRL	RICHFIELD STORE ROOM	1,769	-	-	-	1,769	-	-	-	-
1541000	PLINT M&S STK CNTRL	CEDAR CITY STORE ROOM	280	-	-	-	280	-	-	-	-
1541000	PLINT M&S STK CNTRL	MILFORD STORE ROOM	675	-	-	-	675	-	-	-	-
1541000	PLINT M&S STK CNTRL	WASHINGTON STORE ROOM	2,267	95	1,670	502	502	-	-	-	-
1541000	PLINT M&S STK CNTRL	WALLA WALLA STORE ROOM	2	-	-	-	2	-	-	-	-
1541000	PLINT M&S STK CNTRL	SUNNYSIDE STORE ROOM	210	9	155	47	47	-	-	-	-
1541000	PLINT M&S STK CNTRL	YAKIMA STORE ROOM	183	-	-	-	183	-	-	-	-
1541000	PLINT M&S STK CNTRL	YAKIMA STORE ROOM	229	-	229	-	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	ENTERPRISE STORE ROOM	985	-	985	-	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	PENDLETON STORE ROOM	586	-	586	-	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	HOOD RIVER STORE ROOM	14,173	-	14,173	-	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	PORTLAND METRO - STORE ROOM	1,299	-	1,299	-	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	ASTORIA STORE ROOM	96	-	96	-	-	-	-	-	-
1541000	PLINT M&S STK CNTRL	MADRAS STORE ROOM	96	-	96	-	-	-	-	-	-



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1541000	PLINT M&S STK CNTRL	2670		1							
1541000	PRINEVILLE STORE ROOM				1						
1541000	BEND STORE ROOM		2,406	2,406							
1541000	ALBANY STORE ROOM		260	260							
1541000	LINCOLN CITY STORE ROOM		239	239							
1541000	ROSEBURG STORE ROOM		4,077	4,077							
1541000	COOS BAY STORE ROOM		957	957							
1541000	GRANTS PASS STORE ROOM		1,309	1,309							
1541000	MEDFORD STORE ROOM		912	912							
1541000	KLAMATH FALLS STORE ROOM		3,699	3,699							
1541000	LAKEVIEW STORE ROOM		142	142							
1541000	ALTURAS STORE ROOM		106	106							
1541000	MT SHASTA STORE ROOM		322	322							
1541000	YREKA STORE ROOM		1,692	1,692							
1541000	CRESENT CITY STORE ROOM		559	559							
1541000	TREMONTON STORE ROOM		146	146	37	10	20	67	9	0	
1541000	MATERIAL PACKAGING CENTER - WEST										
1541000	PLINT M&S STK CNTRL	5110									
1541000	PLINT M&S STK CNTRL	5115	116	4	32	7	12	56	6		
1541000	PLINT M&S STK CNTRL	5120	91		91						
1541000	PLINT M&S STK CNTRL	5125	12,011		12,011						
1541000	PLINT M&S STK CNTRL	5130	11,682		11,682						
1541000	PLINT M&S STK CNTRL	5135	9,659		9,659						
1541000	PLINT M&S STK CNTRL	5140	3,715		3,715				3,715		
1541000	PLINT M&S STK CNTRL	5150	5,849		5,849			5,849			
1541000	PLINT M&S STK CNTRL	5155	6,503		6,503						
1541000	PLINT M&S STK CNTRL	5160	33,035		33,035			33,035			
1541000	PLINT M&S STK CNTRL	5200	8	0	2	0	1	4	0		
1541000	PLINT M&S STK CNTRL	5300	3		3			3			
<b>1541000 Total</b>			<b>290,039</b>	<b>3,392</b>	<b>67,668</b>	<b>13,606</b>	<b>38,404</b>	<b>148,788</b>	<b>18,112</b>	<b>69</b>	
1541500	OTHER M&S	120001	304	6	78	22	41	140	18	0	
<b>1541500 Total</b>			<b>304</b>	<b>6</b>	<b>78</b>	<b>22</b>	<b>41</b>	<b>140</b>	<b>18</b>	<b>0</b>	
1541900	PLINT M&S GEN JV CUT	120005	747				157	522	68	0	
1541900	PLINT M&S GEN JV CUT	120005	2,015	84	1,484	447					
1541900	PLINT M&S GEN JV CUT	120005	(8,279)	(347)	(6,097)	(1,835)					
1541900	PLINT M&S GEN JV CUT	120005	1,380	21	367	110	192	610	79	1	
1541900	PLINT M&S GEN JV CUT	120005	(1,380)	(29)	(351)	(98)	(186)	(633)	(82)	(0)	
1541900	PLINT M&S GEN JV CUT	120010	525				110	366	48	0	
1541900	PLINT M&S GEN JV CUT	120010	557	23	410	123					
<b>1541900 Total</b>			<b>(4,436)</b>	<b>(247)</b>	<b>(4,187)</b>	<b>(1,253)</b>	<b>272</b>	<b>865</b>	<b>114</b>	<b>1</b>	
1549900	CR-OBSOL&SURPL INV	102930	(27)	(1)	(7)	(2)	(4)	(13)	(2)	(0)	
1549900	CR-OBSOL&SURPL INV	120930	(213)	(3)	(57)	(17)	(30)	(94)	(12)	(0)	
1549900	CR-OBSOL&SURPL INV	120930	(12)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	
1549900	CR-OBSOL&SURPL INV	120932	(884)	(28)	(241)	(55)	(89)	(426)	(44)		
1549900	CR-OBSOL&SURPL INV	120933	(626)	(20)	(171)	(39)	(63)	(302)	(32)		
<b>1549900 Total</b>			<b>(1,763)</b>	<b>(52)</b>	<b>(479)</b>	<b>(114)</b>	<b>(187)</b>	<b>(840)</b>	<b>(91)</b>	<b>(0)</b>	
2531600	WORK CAP DEP-UAMPS	289920	(2,946)				(691)	(1,980)	(274)	(2)	
<b>2531600 Total</b>			<b>(2,946)</b>				<b>(691)</b>	<b>(1,980)</b>	<b>(274)</b>	<b>(2)</b>	
2531700	WORK CAP DEP-DGR&T	289921	(2,644)				(620)	(1,777)	(246)	(1)	
<b>2531700 Total</b>			<b>(2,644)</b>				<b>(620)</b>	<b>(1,777)</b>	<b>(246)</b>	<b>(1)</b>	
2531800	WCD-PROVO-PLINT M&S	289922	(273)				(57)	(191)	(25)	(0)	
<b>2531800 Total</b>			<b>(273)</b>				<b>(57)</b>	<b>(191)</b>	<b>(25)</b>	<b>(0)</b>	
<b>Grand Total</b>			<b>471,080</b>	<b>4,843</b>	<b>92,807</b>	<b>21,457</b>	<b>72,825</b>	<b>247,241</b>	<b>31,755</b>	<b>152</b>	



**Cash Working Capital (Actuals)**

Twelve Months Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	SO	3	0	1	0	0	1	0	0	-
<b>1430000 Total</b>		SO	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
1431000	EMP ACCOUNTS REC	SO	4,636	96	1,181	328	627	2,129	275	0	-
<b>1431000 Total</b>		SO	<b>4,636</b>	<b>96</b>	<b>1,181</b>	<b>328</b>	<b>627</b>	<b>2,129</b>	<b>275</b>	<b>1</b>	<b>-</b>
1431500	INC TAXES RECEIVABLE	SO	(10)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
1431500	INC TAXES RECEIVABLE	SO	223	5	57	16	30	102	13	0	-
1431500	InterCo State Tax Rec - (Even Years)- MEHC	SO	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
<b>1431500 Total</b>		SO	<b>194</b>	<b>4</b>	<b>49</b>	<b>14</b>	<b>26</b>	<b>89</b>	<b>11</b>	<b>0</b>	<b>-</b>
1433000	JOINT OWNER REC	SO	7,560	156	1,925	536	1,022	3,471	448	2	-
<b>1433000 Total</b>		SO	<b>7,560</b>	<b>156</b>	<b>1,925</b>	<b>536</b>	<b>1,022</b>	<b>3,471</b>	<b>448</b>	<b>2</b>	<b>-</b>
1436000	OTH ACCT REC	SO	34,827	720	8,868	2,467	4,707	15,991	2,064	10	-
<b>1436000 Total</b>		SO	<b>34,827</b>	<b>720</b>	<b>8,868</b>	<b>2,467</b>	<b>4,707</b>	<b>15,991</b>	<b>2,064</b>	<b>10</b>	<b>-</b>
1437000	CSS OAR BILLINGS	SO	7,873	163	2,005	558	1,064	3,615	466	2	-
<b>1437000 Total</b>		SO	<b>7,873</b>	<b>163</b>	<b>2,005</b>	<b>558</b>	<b>1,064</b>	<b>3,615</b>	<b>466</b>	<b>2</b>	<b>-</b>
1437100	CSS OAR BILLINGS-WOR	SO	(6,032)	(125)	(1,536)	(427)	(815)	(2,770)	(357)	(2)	-
<b>1437100 Total</b>		SO	<b>(6,032)</b>	<b>(125)</b>	<b>(1,536)</b>	<b>(427)</b>	<b>(815)</b>	<b>(2,770)</b>	<b>(357)</b>	<b>(2)</b>	<b>-</b>
2300000	ASSET RETIREMENT OBL	OTHER	(2,342)	-	-	-	-	-	-	-	(2,342)
<b>2300000 Total</b>		OTHER	<b>(2,342)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,342)</b>
2320000	ACCOUNTS PAYABLE	CAFE	(1,661)	-	-	-	(389)	(1,116)	(154)	(1)	-
2320000	ACCOUNTS PAYABLE	CAFE	(1,623)	-	-	-	(381)	(1,091)	(151)	(1)	-
2320000	ACCOUNTS PAYABLE	CAFE	92	-	-	-	22	62	9	0	-
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(667)	(14)	(170)	(47)	(90)	(306)	(40)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(1,132)	(23)	(288)	(80)	(153)	(520)	(67)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(3,472)	(72)	(884)	(246)	(469)	(1,594)	(206)	(1)	-
2320000	ACCOUNTS PAYABLE	SO	(58)	(1)	(15)	(4)	(8)	(27)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(72)	(1)	(18)	(5)	(10)	(33)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	20	0	5	1	3	9	1	0	-
2320000	ACCOUNTS PAYABLE	SO	3	0	1	0	0	1	0	0	-
2320000	ACCOUNTS PAYABLE	SO	6	0	2	0	1	3	0	0	-
2320000	ACCOUNTS PAYABLE	SO	(85)	(2)	(22)	(6)	(11)	(39)	(5)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(58)	(1)	(15)	(4)	(8)	(27)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(37)	(1)	(9)	(3)	(5)	(17)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	12	0	3	1	2	6	1	0	-
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	SO	(37)	(1)	(9)	(3)	(5)	(17)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	1	0	0	0	0	1	0	0	-
2320000	ACCOUNTS PAYABLE	OTHER	(23)	-	-	-	-	-	-	-	(23)
2320000	ACCOUNTS PAYABLE	SG	(3,305)	(51)	(879)	(264)	(459)	(1,462)	(190)	(1)	-
2320000	ACCOUNTS PAYABLE	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	CAFE	(60)	-	-	-	(14)	(41)	(6)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(892)	(18)	(227)	(63)	(121)	(410)	(53)	(0)	-
2320000	ACCOUNTS PAYABLE	SO	(91)	(2)	(23)	(6)	(12)	(42)	(5)	(0)	-
<b>2320000 Total</b>		CAFE	<b>(13,141)</b>	<b>(186)</b>	<b>(2,550)</b>	<b>(729)</b>	<b>(2,109)</b>	<b>(6,660)</b>	<b>(881)</b>	<b>(5)</b>	<b>(23)</b>
2533000	O DEF CR-MISC PPL	CAGE	(8,411)	-	-	-	(1,763)	(5,874)	(769)	(5)	-
<b>2533000 Total</b>		CAGE	<b>(8,411)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,763)</b>	<b>(5,874)</b>	<b>(769)</b>	<b>(5)</b>	<b>-</b>
<b>Grand Total</b>			<b>25,166</b>	<b>828</b>	<b>9,942</b>	<b>2,747</b>	<b>2,759</b>	<b>9,992</b>	<b>1,257</b>	<b>4</b>	<b>(2,365)</b>



**Miscellaneous Rate Base (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUISIT ADJ	CAGE	141,186	-	-	-	29,595	98,603	12,905	82	-
1140000	EL PLT ACQUISIT ADJ	SG	1,982	30	527	158	275	876	114	1	-
1140000	EL PLT ACQUISIT ADJ	UT	11,764	-	-	-	-	11,764	-	-	-
<b>1140000 Total</b>			<b>154,932</b>	<b>30</b>	<b>527</b>	<b>158</b>	<b>29,871</b>	<b>111,244</b>	<b>13,019</b>	<b>83</b>	-
1150000	Ac Prov El Pt Acq Ad	CAGE	(139,583)	-	-	-	(29,259)	(97,484)	(12,759)	(82)	-
1150000	Ac Prov El Pt Acq Ad	SG	(530)	(8)	(141)	(42)	(74)	(234)	(30)	(0)	-
1150000	Ac Prov El Pt Acq Ad	UT	(2,048)	-	-	-	-	(2,048)	-	-	-
<b>1150000 Total</b>			<b>(142,162)</b>	<b>(8)</b>	<b>(141)</b>	<b>(42)</b>	<b>(29,333)</b>	<b>(99,767)</b>	<b>(12,789)</b>	<b>(82)</b>	-
1156000	ACCU M PROV-CRAIG/HAY	UT	(733)	-	-	-	-	(733)	-	-	-
<b>1156000 Total</b>			<b>(733)</b>	<b>247</b>	<b>3,037</b>	<b>845</b>	<b>1,612</b>	<b>5,477</b>	<b>707</b>	<b>3</b>	-
1651000	PREPAY-INSURANCE	SO	11,928	247	3,037	845	1,612	5,477	707	3	-
1651000	PREPAY-INSURANCE	SG	1,546	32	394	110	209	710	92	0	-
1651000	PREPAY-INSURANCE	SO	456	9	116	32	62	209	27	0	-
1651000	PREPAY-INSURANCE	SG	173	4	44	12	23	79	10	0	-
1651000	PREPAY-INSURANCE	SO	193	4	49	14	26	89	11	0	-
<b>1651000 Total</b>			<b>14,295</b>	<b>296</b>	<b>3,640</b>	<b>1,013</b>	<b>1,932</b>	<b>6,564</b>	<b>847</b>	<b>4</b>	-
1652000	PREPAY-TAXES	GPS	7,801	161	1,986	553	1,054	3,582	462	2	-
1652000	PREPAY-TAXES	GPS	5	0	1	0	1	2	0	0	-
1652000	PREPAY-TAXES	GPS	66	1	17	5	9	30	4	0	-
1652000	PREPAY-TAXES	GPS	8	0	2	1	1	4	0	0	-
1652000	PREPAY-TAXES	SO	29	1	7	2	4	13	2	0	-
1652000	PREPAY-TAXES	SO	12	153	43	601	81	276	36	0	-
<b>1652000 Total</b>			<b>8,510</b>	<b>176</b>	<b>2,167</b>	<b>603</b>	<b>1,150</b>	<b>3,907</b>	<b>504</b>	<b>2</b>	-
1652100	PREPAY - OTHER	CAGE	313	-	-	-	66	219	29	0	-
1652100	PREPAY - OTHER	OTHER	14,516	-	-	-	-	-	-	-	14,516
1652100	PREPAY - OTHER	OTHER	8,322	-	-	-	-	-	-	-	8,322
1652100	PREPAY - OTHER	SG	76	2	19	5	10	35	5	0	-
1652100	PREPAY - OTHER	SG	98	2	26	8	14	43	6	0	-
1652100	PREPAY - OTHER	SG	260	4	69	21	36	115	15	0	-
1652100	PREPAY - OTHER	SG	182	3	48	15	25	81	10	0	-
1652100	PREPAY - OTHER	SG	55	1	15	4	8	24	3	0	-
1652100	PREPAY - OTHER	SG	232	4	62	18	32	102	13	0	-
1652100	PREPAY - OTHER	SG	76	1	20	6	11	34	4	0	-
1652100	PREPAY - OTHER	SG	121	2	32	10	17	53	7	0	-
1652100	PREPAY - OTHER	SG	325	5	86	26	45	143	19	0	-
1652100	PREPAY - OTHER	SG	329	5	88	26	46	146	19	0	-
1652100	PREPAY - OTHER	SG	173	3	46	14	24	76	10	0	-
1652100	PREPAY - OTHER	SG	86	1	23	7	12	38	5	0	-
1652100	PREPAY - OTHER	SG	78	1	21	6	11	34	4	0	-
1652100	PREPAY - OTHER	SG	104	2	28	8	14	46	6	0	-
1652100	PREPAY - OTHER	SG	232	4	62	18	32	102	13	0	-
1652100	PREPAY - OTHER	SG	232	4	62	18	32	102	13	0	-
1652100	PREPAY - OTHER	SG	46	1	12	4	6	20	3	0	-
1652100	PREPAY - OTHER	SG	9	0	2	1	1	4	1	0	-
1652100	PREPAY - OTHER	SG	9	0	2	1	1	4	1	0	-
1652100	PREPAY - OTHER	SG	24	0	6	2	3	10	1	0	-
1652100	PREPAYMENTS - WATER RIGHTS LEASE	SG	1,755	27	467	140	244	776	101	1	-
1652100	PREPAYMENTS - Water Rights (Hartign-Clev)	CAGE	232	-	-	-	49	162	21	0	-
1652100	PREPAYMENTS - Water Rights (Hartign-Clev)	CAGE	264	-	-	-	55	184	24	0	-
1652100	PREPAY DUES	SO	2,140	44	545	152	289	983	127	1	-
1652100	PREPAY RENT	GPS	32	1	8	2	4	15	2	0	-
1652100	PREPAY Pole Contact	SG	153	2	41	12	21	68	9	0	-
1652100	PREPAY O&M WIND	SG	90	1	24	7	13	40	5	0	-
1652100	PREPAY O&M WIND	SG	133	2	35	11	18	59	8	0	-
1652100	PREPAY Aircraft Maintenance Costs	SG	1	0	0	0	0	0	0	0	-
1652100	PREPAY BPA TRANSM - WINE COUNTRY	SG	72	-	-	-	17	48	7	0	-
1652100	PREPAYMENTS - OTHER	CAEE	1,089	23	277	77	147	500	65	0	-
1652100	PRE FEES - UTEAH PUB UTIL COMMISSION	OR	3,117	-	3,117	-	-	-	-	-	-
1652100	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,749	-	-	-	-	3,749	-	-	-



**Miscellaneous Rate Base (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	IDU	213	-	-	-	-	-	213	-	-
1652100	PREPAY - OTHER	WYP	166	-	-	-	166	-	-	-	-
1652100	PREPAY - OTHER	SO	14,785	306	3,765	1,047	1,998	6,788	876	4	-
1652100	PREPAY - OTHER	CAEE	(17)	-	-	-	(4)	(11)	(2)	(0)	-
1652100	PREPAY - OTHER	SO	(3,901)	(81)	(993)	(276)	(527)	(1,791)	231	(1)	-
1652100	PREPAY - OTHER	SO	3,918	81	998	278	529	1,799	232	1	-
1652100	PREPAY - OTHER	CAEE	(4)	-	-	-	(1)	(3)	(0)	(0)	-
1652100	PREPAY - OTHER	CAEW	4	0	3	1	-	(3)	-	-	-
<b>1652100 Total</b>			<b>53,889</b>	<b>449</b>	<b>9,016</b>	<b>1,669</b>	<b>3,467</b>	<b>14,800</b>	<b>1,642</b>	<b>7</b>	<b>22,838</b>
2281000	ACC PROV-PROP INS	CA	(879)	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	OR	23,685	-	23,685	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	WA	8	-	-	8	-	-	(1,103)	-	-
2281000	ACC PROV-PROP INS	IDU	(1,103)	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	UT	(1,926)	-	-	-	(925)	(1,926)	-	-	-
2281000	ACC PROV-PROP INS	WYP	(925)	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	OTHER	(36)	-	-	-	-	-	-	-	(36)
2281000	ACC PROV-PROP INS	OTHER	(23,768)	-	-	-	-	-	-	-	(23,768)
<b>2281000 Total</b>			<b>(4,943)</b>	<b>(879)</b>	<b>23,685</b>	<b>8</b>	<b>(925)</b>	<b>(1,926)</b>	<b>(1,103)</b>	<b>-</b>	<b>(23,804)</b>
2281200	ACC PRV-INS-T&D-LN	SO	(708)	(15)	(180)	-	(96)	(325)	(42)	(0)	-
<b>2281200 Total</b>			<b>(708)</b>	<b>(15)</b>	<b>(180)</b>	<b>(50)</b>	<b>(96)</b>	<b>(325)</b>	<b>(42)</b>	<b>(0)</b>	<b>-</b>
2282100	ACC PRV IN 8 DAMAG	SO	(265,178)	(5,485)	(67,522)	(18,787)	(35,842)	(121,756)	(42)	(0)	-
<b>2282100 Total</b>			<b>(265,178)</b>	<b>(5,485)</b>	<b>(67,522)</b>	<b>(18,787)</b>	<b>(35,842)</b>	<b>(121,756)</b>	<b>(42)</b>	<b>(0)</b>	<b>-</b>
2282400	ACCUM PRV FR I&D-OR	OR	(12,869)	-	-	-	-	-	-	-	-
<b>2282400 Total</b>			<b>(12,869)</b>	<b>-</b>	<b>(12,869)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2282500	Acc Prov I&D-Insur	SO	121,975	2,523	31,058	8,641	16,486	56,005	7,227	35	-
<b>2282500 Total</b>			<b>121,975</b>	<b>2,523</b>	<b>31,058</b>	<b>8,641</b>	<b>16,486</b>	<b>56,005</b>	<b>7,227</b>	<b>35</b>	<b>-</b>
2283000	PEM/BENFT-SICK	SO	(1,536)	(32)	(391)	(109)	(208)	(705)	(91)	(0)	-
<b>2283000 Total</b>			<b>(1,536)</b>	<b>(32)</b>	<b>(391)</b>	<b>(109)</b>	<b>(208)</b>	<b>(705)</b>	<b>(91)</b>	<b>(0)</b>	<b>-</b>
2283500	PENSIONS	SO	(533)	(11)	(136)	(38)	(72)	(245)	(32)	(0)	-
<b>2283500 Total</b>			<b>(533)</b>	<b>(11)</b>	<b>(136)</b>	<b>(38)</b>	<b>(72)</b>	<b>(245)</b>	<b>(32)</b>	<b>(0)</b>	<b>-</b>
2284100	AC MIS OP PR-OTHER	CAGW	(235)	(10)	(173)	(52)	-	-	-	-	-
<b>2284100 Total</b>			<b>(235)</b>	<b>(10)</b>	<b>(173)</b>	<b>(52)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2530000	OTHER DEF CREDITS	CA	(275)	(275)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	IDU	(58)	-	-	-	-	-	(58)	-	-
2530000	OTHER DEF CREDITS	OR	(1,377)	-	(1,377)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	UT	(1,059)	-	-	-	-	(1,059)	-	-	-
2530000	OTHER DEF CREDITS	WA	(318)	-	-	(318)	-	-	-	-	-
2530000	OTHER DEF CREDITS	WYP	(144)	-	-	-	(144)	-	-	-	-
<b>2530000 Total</b>			<b>(3,231)</b>	<b>(275)</b>	<b>(1,377)</b>	<b>(318)</b>	<b>(144)</b>	<b>(1,059)</b>	<b>(58)</b>	<b>-</b>	<b>-</b>
2535000	OTH DEF CR-PEN & BEN	CAEE	(115,119)	-	-	-	(26,986)	(77,363)	(10,705)	(65)	-
<b>2535000 Total</b>			<b>(115,119)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,986)</b>	<b>(77,363)</b>	<b>(10,705)</b>	<b>(65)</b>	<b>-</b>
2539900	OTH DEF CR - OTHER	CAEE	(5,006)	-	-	-	(1,174)	(3,364)	(466)	(3)	-
2539900	OTH DEF CR - OTHER	CA	(22)	(22)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	CAEE	(14,865)	-	-	-	(3,485)	(9,989)	(1,382)	(8)	-
2539900	OTH DEF CR - OTHER	CAEE	5,006	-	-	-	1,174	3,364	466	3	-
2539900	OTH DEF CR - OTHER	CAGE	(93)	-	-	-	(20)	(65)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	SG	(729)	(11)	(194)	(58)	(101)	(322)	(42)	(0)	-
2539900	OTH DEF CR - OTHER	SG	(1,861)	(28)	(495)	(148)	(259)	(823)	(107)	(1)	-
2539900	OTH DEF CR - OTHER	SG	(18,413)	(282)	(4,898)	(1,469)	(2,560)	(8,142)	(1,056)	(7)	-
2539900	OTH DEF CR - OTHER	SG	(55,558)	(850)	(14,777)	(4,433)	(7,723)	(24,567)	(3,186)	(21)	-
2539900	OTH DEF CR - OTHER	SG	(429)	(7)	(114)	(34)	(60)	(190)	(25)	(0)	-
2539900	OTH DEF CR - OTHER	CAGE	(1,915)	-	-	-	(401)	(1,337)	(175)	(1)	-
<b>2539900 Total</b>			<b>(93,885)</b>	<b>(1,200)</b>	<b>(20,478)</b>	<b>(6,143)</b>	<b>(14,608)</b>	<b>(45,437)</b>	<b>(5,981)</b>	<b>(39)</b>	<b>-</b>
2540000	REGULATORY LIAB	OTHER	(8,958)	-	-	-	-	-	-	-	(8,958)
2540000	REGULATORY LIAB	OTHER	(4,022)	-	-	-	-	-	-	-	(4,022)
2540000	REGULATORY LIAB	OTHER	(830)	-	-	-	-	-	-	-	(830)
2540000	REGULATORY LIAB	OTHER	(7,747)	-	-	-	-	-	-	-	(7,747)
2540000	REGULATORY LIAB	OTHER	(564)	-	-	-	-	-	-	-	(564)
2540000	REGULATORY LIAB	OTHER	(1,760)	-	-	-	-	-	-	-	(1,760)



**Miscellaneous Rate Base (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	OTHER	(3,679)	-	-	-	-	-	-	-	(3,679)
2540000	231080	OTHER	(1,602)	-	-	-	-	-	-	-	(1,602)
2540000	REGULATORY LIAB	OTHER	(77,280)	-	-	-	-	-	-	-	(77,280)
2540000	231090	OTHER	(9,304)	-	-	-	-	-	-	-	(9,304)
2540000	REGULATORY LIAB	OTHER	(427)	(427)	-	-	-	-	-	-	-
2540000	231100	CA	(41)	-	-	-	-	-	(11)	-	-
2540000	REGULATORY LIAB	IDU	(1,076)	-	-	(1,076)	-	-	-	-	-
2540000	288001	WA	(1,178)	-	-	-	(1,178)	-	-	-	(1,178)
2540000	REGULATORY LIAB	WA	3,555	-	-	-	-	-	-	-	3,555
2540000	288005	OTHER	4,750	-	-	-	-	-	-	-	4,750
2540000	REGULATORY LIAB	OTHER	(1,330)	-	-	-	-	-	-	-	(1,330)
2540000	288062	OTHER	(4,969)	-	-	-	-	-	-	-	(4,969)
2540000	REGULATORY LIAB	OTHER	(181)	-	-	-	-	-	-	-	(181)
2540000	288071	OTHER	49	49	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	CA	(1,281)	-	-	-	-	-	(1,281)	-	-
2540000	288081	IDU	(8,371)	-	(8,371)	-	-	-	-	-	-
2540000	REGULATORY LIAB	IDU	(19,070)	-	-	-	-	(19,070)	-	-	-
2540000	288082	OR	148	-	-	-	148	-	-	-	-
2540000	REGULATORY LIAB	UT	(261)	-	-	-	-	-	-	-	(261)
2540000	288086	WYP	(674)	-	-	(674)	-	-	-	-	-
2540000	REGULATORY LIAB	OTHER	1	-	-	-	-	-	-	-	1
2540000	288099	OTHER	(490)	-	-	-	-	-	-	-	(490)
2540000	REGULATORY LIAB	OTHER	8,958	-	-	-	-	-	-	-	8,958
2540000	288108	OTHER	(640)	-	-	-	-	-	-	-	(640)
2540000	REGULATORY LIAB	OTHER	(262)	(262)	-	-	-	-	-	-	-
2540000	288114	CA	(4,282)	-	-	-	-	-	-	-	(4,282)
2540000	REGULATORY LIAB	OTHER	(2,186)	-	-	-	-	-	-	-	(2,186)
2540000	288116	OTHER	(110)	-	-	-	-	-	-	-	(110)
2540000	REGULATORY LIAB	OTHER	(1,618)	-	-	-	-	-	-	-	(1,618)
2540000	288155	CA	(94)	-	-	-	-	-	(94)	-	-
2540000	REGULATORY LIAB	IDU	(21,260)	-	-	(21,260)	-	-	-	-	-
2540000	288211	WA	(36,877)	-	-	-	(36,877)	-	-	-	-
2540000	REGULATORY LIAB	WYP	(7,936)	-	-	-	-	-	-	-	(7,936)
2540000	288212	OTHER	(1,162)	-	-	-	-	-	-	-	(1,162)
2540000	REGULATORY LIAB	OTHER	8,215	-	-	-	-	-	-	-	8,215
2540000	288214	OTHER	(1,823)	-	-	-	-	-	-	-	(1,823)
2540000	REGULATORY LIAB	OTHER	(13,661)	-	-	-	-	-	-	-	(13,661)
2540000	288215	OTHER	(137)	-	-	-	-	-	-	-	(137)
2540000	REGULATORY LIAB	OTHER	24,067	-	-	-	-	-	-	-	24,067
2540000	288240	OTHER	(7,149)	-	-	-	-	-	-	-	(7,149)
2540000	REGULATORY LIAB	OTHER	191	-	-	-	-	-	-	-	191
2540000	288241	OTHER	(20)	-	-	-	-	-	-	-	(20)
2540000	REGULATORY LIAB	OTHER	128	-	-	-	-	-	-	-	128
2540000	288242	OTHER	(2,820)	-	-	-	-	-	-	-	(2,820)
2540000	REGULATORY LIAB	OTHER	(6,588)	-	-	-	-	-	-	-	(6,588)
2540000	288243	OTHER	(8,863)	-	-	-	-	-	-	-	(8,863)
2540000	REGULATORY LIAB	OTHER	(764)	-	-	-	-	-	-	-	(764)
2540000	288244	OTHER	564	-	-	-	-	-	-	-	564
2540000	REGULATORY LIAB	OTHER	(6,806)	-	-	-	-	-	-	-	(6,806)
2540000	288245	OTHER	(3,639)	-	(3,639)	-	-	-	-	-	-
2540000	REGULATORY LIAB	OR	(1,356)	-	-	(1,356)	-	-	-	-	-
2540000	288246	WA	(2,549)	-	-	(2,549)	-	-	-	-	-
2540000	REGULATORY LIAB	WA	(34,836)	-	-	(34,836)	-	-	-	-	-
2540000	288247	WA	(5,393)	-	-	-	-	-	-	-	(5,393)
2540000	REGULATORY LIAB	OTHER	(684)	-	-	-	-	-	-	-	(684)
2540000	288248	OTHER	(6,106)	-	-	-	-	-	-	-	(6,106)
2540000	REGULATORY LIAB	OTHER	830	-	-	-	-	-	-	-	830
2540000	288249	OTHER	670	-	-	-	-	-	-	-	670
2540000	REGULATORY LIAB	OTHER	2,796	-	-	-	-	-	-	-	2,796
2540000	288443	OTHER	-	-	-	-	-	-	-	-	-



**Miscellaneous Rate Base (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288444	675	-	-	-	-	-	-	-	675
2540000	REGULATORY LIAB	288445	25	-	-	-	-	-	-	-	25
2540000	REGULATORY LIAB	288446	182	-	-	-	-	-	-	-	182
2540000	REGULATORY LIAB	288451	(30)	-	-	-	-	-	-	-	(30)
2540000	REGULATORY LIAB	288453	(273)	-	-	-	-	-	-	-	(273)
2540000	REGULATORY LIAB	288454	(1,502)	-	-	-	-	-	-	-	(1,502)
2540000	REGULATORY LIAB	288456	(555)	-	-	-	-	-	-	-	(555)
2540000	REGULATORY LIAB	288459	(383)	-	-	-	-	-	-	-	(383)
2540000	REGULATORY LIAB	288461	1,614	-	-	-	-	-	-	-	1,614
2540000	REGULATORY LIAB	288463	5,020	-	-	-	-	-	-	-	5,020
2540000	REGULATORY LIAB	288465	1,111	-	-	-	-	-	-	-	1,111
2540000	REGULATORY LIAB	288466	2	-	-	-	-	-	-	-	2
2540000	REGULATORY LIAB	288470	(2,783)	-	-	-	-	-	-	-	(2,783)
2540000	REGULATORY LIAB	288471	(1,389)	-	-	-	-	-	-	-	(1,389)
2540000	REGULATORY LIAB	288475	(10,725)	-	-	-	-	-	-	-	(10,725)
2540000	REGULATORY LIAB	288476	(2)	-	-	-	-	-	-	-	(2)
2540000	REGULATORY LIAB	288484	1,602	-	-	-	-	-	-	-	1,602
2540000	REGULATORY LIAB	288494	(14,710)	-	-	-	-	-	-	-	(14,710)
2540000	REGULATORY LIAB	288799	1,760	-	-	-	-	-	-	-	1,760
2540000	REGULATORY LIAB	288817	27	-	-	-	-	-	-	-	27
2540000	REGULATORY LIAB	288819	(43)	-	-	-	-	-	-	-	(43)
2540000	REGULATORY LIAB	288827	399	-	-	-	-	-	-	-	399
2540000	REGULATORY LIAB	288829	(412)	-	-	-	-	-	-	-	(412)
2540000	REGULATORY LIAB	288839	(1)	-	-	-	-	-	-	-	(1)
2540000	REGULATORY LIAB	288857	3,597	-	-	-	-	-	-	-	3,597
2540000	REGULATORY LIAB	288859	(3,583)	-	-	-	-	-	-	-	(3,583)
2540000	REGULATORY LIAB	288931	(32,608)	-	-	-	-	-	-	-	(32,608)
2540000	REGULATORY LIAB	288932	(83,560)	-	-	-	-	-	-	-	(83,560)
2540000	REGULATORY LIAB	288933	(365,841)	-	-	-	-	-	-	-	(365,841)
2540000	REGULATORY LIAB	288934	(85,661)	-	-	-	-	-	-	-	(85,661)
2540000	REGULATORY LIAB	288935	(207,576)	-	-	-	-	-	-	-	(207,576)
2540000	REGULATORY LIAB	288936	(646,137)	-	-	-	-	-	-	-	(646,137)
2540000	REGULATORY LIAB	288941	(2,030)	-	-	-	-	-	-	-	(2,030)
2540000	REGULATORY LIAB	288942	(8,346)	-	-	-	-	-	-	-	(8,346)
2540000	REGULATORY LIAB	288943	(2)	-	-	-	-	-	-	-	(2)
2540000	REGULATORY LIAB	288944	(27,157)	-	-	-	-	-	-	-	(27,157)
2540000	REGULATORY LIAB	288945	(12,949)	-	-	-	-	-	-	-	(12,949)
2540000	REGULATORY LIAB	288946	(33,793)	-	-	-	-	-	-	-	(33,793)
2540000	REGULATORY LIAB	288949	77,280	-	-	-	-	-	-	-	77,280
2540000	REGULATORY LIAB	288995	9,304	-	-	-	-	-	-	-	9,304
<b>2540000 Total</b>			<b>(1,719,331)</b>	<b>(36,896)</b>	<b>(377,853)</b>	<b>(160,362)</b>	<b>(278,210)</b>	<b>(692,365)</b>	<b>(93,293)</b>	<b>(130)</b>	<b>(80,353)</b>
<b>Grand Total</b>			<b>(2,006,861)</b>	<b>(41,336)</b>	<b>(411,027)</b>	<b>(173,808)</b>	<b>(333,516)</b>	<b>(849,161)</b>	<b>(116,566)</b>	<b>(130)</b>	<b>(81,318)</b>



**Regulatory Assessts (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	799	-	-	-	-	-	-	-	799
1242000	INT FREE-PPL	OTHER	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	WA	7	-	-	7	-	-	-	-	-
1242000	INT FREE-PPL	WA	-	-	-	-	-	-	-	-	-
<b>1242000 Total</b>			<b>806</b>			<b>7</b>					<b>799</b>
1247100	CSS/ELI SYSTEM	OTHER	0	-	-	-	-	-	-	-	0
1247100	CSS/ELI SYSTEM	OTHER	0	-	-	-	-	-	-	-	0
<b>1247100 Total</b>			<b>0</b>								<b>0</b>
1249000	RESV UNCOLL ESC&WZ	OTHER	(198)	-	-	-	-	-	-	-	(198)
1249000	ESC - RESERVE	UT	0	-	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	UT	-	-	-	-	-	-	-	-	-
1249000	ESC - RESERVE	WA	(4)	-	-	(4)	-	-	-	-	-
1249000	ESC - RESERVE	WA	-	-	-	-	-	-	-	-	-
<b>1249000 Total</b>			<b>(202)</b>			<b>(4)</b>		<b>0</b>			<b>(198)</b>
1823000	DSR REGULATORY ASSET	OTHER	(71,881)	-	-	-	-	-	-	-	(71,881)
1823000	DSR REGULATORY ASSET	OTHER	(71,881)	-	-	-	-	-	-	-	(71,881)
<b>1823000 Total</b>			<b>(71,881)</b>								<b>(71,881)</b>
1823700	OTH REGA-ENERGY WEST	CAEE	31,856	-	-	-	7,468	21,408	2,962	18	-
1823700	OTH REGA-ENERGY WEST	CAEE	494	-	-	-	116	332	46	0	-
1823700	OTH REGA-ENERGY WEST	CAEE	1,815	-	-	-	425	1,220	169	1	-
1823700	OTH REGA-ENERGY WEST	CAEE	740	-	-	-	173	497	69	0	-
1823700	OTH REGA-ENERGY WEST	CAEE	4,539	-	-	-	1,064	3,050	422	3	-
1823700	OTH REGA-ENERGY WEST	OR	183	-	-	183	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CAEE	43	-	-	-	10	29	4	0	-
1823700	OTH REGA-ENERGY WEST	CAEE	(2,154)	-	-	-	(505)	(1,447)	(200)	(1)	-
1823700	OTH REGA-ENERGY WEST	CA	827	827	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CAEE	(37,800)	-	-	-	(8,861)	(25,403)	(3,515)	(21)	-
1823700	OTH REGA-ENERGY WEST	OR	(988)	-	-	(988)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	176	-	-	-	-	176	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	508	-	-	-	508	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CAEE	6,630	-	-	-	1,554	4,456	617	4	-
1823700	OTH REGA-ENERGY WEST	CAEE	4,492	-	-	-	1,053	3,019	418	3	-
1823700	OTH REGA-ENERGY WEST	CAEE	843	-	-	-	198	566	78	0	-
1823700	OTH REGA-ENERGY WEST	CAEE	14,865	-	-	-	3,485	9,989	1,382	8	-
1823700	OTH REGA-ENERGY WEST	IDU	(43)	-	-	-	-	-	(43)	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(2,929)	-	-	-	(2,929)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CAEE	1,612	-	-	-	378	1,083	150	1	-
1823700	OTH REGA-ENERGY WEST	CAEE	2,770	-	-	-	649	1,862	258	2	-
1823700	OTH REGA-ENERGY WEST	CAEE	45,112	-	-	-	10,575	30,317	4,195	25	-
1823700	OTH REGA-ENERGY WEST	CAEE	(3,151)	-	-	-	(739)	(2,118)	(293)	(2)	-
1823700	OTH REGA-ENERGY WEST	IDU	(158)	-	-	-	-	-	(158)	-	-
1823700	OTH REGA-ENERGY WEST	OTHER	(4,667)	-	-	-	-	-	-	-	(4,667)
1823700	OTH REGA-ENERGY WEST	UT	(26,234)	-	-	-	-	(26,234)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(10,671)	-	-	-	(10,671)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CAEE	2,979	-	-	-	698	2,002	277	2	-
1823700	OTH REGA-ENERGY WEST	CA	(611)	(611)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(423)	-	-	-	-	(423)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(172)	-	-	-	(172)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CA	(1,264)	(1,264)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(2,514)	-	-	-	-	-	(2,514)	-	-
1823700	OTH REGA-ENERGY WEST	OR	(7,456)	-	(7,456)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(1,043)	-	-	-	-	(1,043)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(67)	-	-	-	(67)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(1,627)	-	-	-	-	-	(1,627)	-	-
1823700	OTH REGA-ENERGY WEST	UT	(8,931)	-	-	-	-	(8,931)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(3,338)	-	-	-	-	(3,338)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(214)	-	-	-	(214)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(191)	-	-	-	-	-	(191)	-	-





**Regulatory Assets (Actuals)**  
Average of Monthly Averages Ending - June 2022  
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	UT	1,043	1,043	-	-	-	1,043	-	-	-
1823700	RA-DC ROR Offset-Assets Solid-Amortz	WYP	67	67	-	-	67	-	-	-	-
1823700	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	70	70	-	-	-	70	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	8,931	8,931	-	-	-	8,931	-	-	-
1823700	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	419	-	-	419	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	3,338	3,338	-	-	-	3,338	-	-	-
1823700	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	214	214	-	-	214	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	8	8	-	-	-	8	-	-	-
1823700	RA-DC ROR Offset-Note Interest-Amortz	CAEE	115,119	115,119	-	-	26,986	77,363	10,705	65	-
1823700	Reg Asset-UMWA Pension Trust Oblig	OTHER	(4,753)	(4,753)	-	-	-	-	-	-	(4,753)
1823700	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	127,873	(1,048)	(8,261)	-	31,464	101,743	13,287	107	(9,420)
1823750	Reg Asset - Cholla Unrec Plant - CA	CA	4,288	4,288	-	-	-	-	-	-	-
1823750	Reg Asset - Cholla Unrec Plant - WY	WYP	40,004	40,004	-	-	40,004	-	-	-	-
1823750	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	544	544	-	-	-	-	-	-	544
1823750	Reg Asset-Cholla U4-Nonunion Severance	CAGE	2,614	2,614	-	-	548	1,825	239	2	-
1823750	Reg Asset-Cholla U4-Safe Harbor Lease	CAGE	381	381	-	-	80	266	35	0	-
1823750	Reg Asset-Cholla U4-ID-O&M/Depr-Savings	IDU	(537)	(537)	-	-	-	-	(537)	-	-
1823750	Contra Reg Asset-Cholla U4 Closure-OR	OR	(803)	(803)	-	(803)	-	-	-	-	-
1823750	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,357)	(1,357)	-	-	-	(1,357)	-	-	-
1823750	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(451)	(451)	-	-	(451)	-	-	-	-
1823750 Total			44,682	4,288	(803)	-	40,180	734	(264)	2	544
1823870	Reg Asset - Pension Settlement - CA	OTHER	704	704	-	-	-	-	-	-	704
1823870	Reg Asset - Pension Settlement - OR	OTHER	3,172	3,172	-	-	-	-	-	-	3,172
1823870	Reg Asset - Pension Settlement - UT	OTHER	1,036	1,036	-	-	-	-	-	-	1,036
1823870	Reg Asset - Pension Settlement - WY	WYU	1,457	1,457	-	-	1,457	-	-	-	-
1823870	Reg Asset - Post-Ret - Settlement Loss	OTHER	(507)	(507)	-	-	-	-	-	-	(507)
1823870 Total			5,862	-	-	-	1,457	-	-	-	4,405
1823920	DSR COSTS AMORTIZED	OTHER	308,080	308,080	-	-	-	-	-	-	308,080
1823920	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	5,065	-	-	-	-	-	-	5,065
1823920	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	26,337	-	-	-	-	-	-	26,337
1823920	LOW INCOME - WASHINGTON	OTHER	10,718	10,718	-	-	-	-	-	-	10,718
1823920	SELF AUDIT - WASHINGTON	OTHER	14	14	-	-	-	-	-	-	14
1823920	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	788	-	-	-	-	-	-	788
1823920	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	13	-	-	-	-	-	-	13
1823920	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	624	-	-	-	-	-	-	624
1823920	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	88	-	-	-	-	-	-	88
1823920	NEEA - WASHINGTON	OTHER	11,185	11,185	-	-	-	-	-	-	11,185
1823920	ENERGY CODE DEVELOPMENT	OTHER	2	2	-	-	-	-	-	-	2
1823920	HOME COMFORT - WASHINGTON	OTHER	162	162	-	-	-	-	-	-	162
1823920	WEATHERIZATION - WASHINGTON	OTHER	22	22	-	-	-	-	-	-	22
1823920	HASSLE FREE	OTHER	41	41	-	-	-	-	-	-	41
1823920	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	1,183	-	-	-	-	-	-	1,183
1823920	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	24	-	-	-	-	-	-	24
1823920	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	(114,872)	-	-	-	-	-	-	(114,872)
1823920	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	1,280	-	-	-	-	-	-	1,280
1823920	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	1,353	1,353	-	-	-	-	-	-	1,353
1823920	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	4,202	4,202	-	-	-	-	-	-	4,202
1823920	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	848	-	-	-	-	-	-	848
1823920	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	-	-	-	-	-	-	0
1823920	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	498	-	-	-	-	-	-	498
1823920	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	82	-	-	-	-	-	-	82
1823920	WEB AUDIT PILOT - WA	OTHER	527	527	-	-	-	-	-	-	527
1823920	APPLIANCE REBATE - WA	OTHER	18	18	-	-	-	-	-	-	18



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102195	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102209	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102213	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102223	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102245	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102341	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102342	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102343	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102344	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102345	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102346	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102347	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102348	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102349	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102443	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102444	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102458	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102459	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102461	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102462	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102502	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102503	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102532	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102533	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102534	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102535	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102536	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102537	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102539	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102540	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102541	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102543	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED 102544	OTHER	67	-	-	-	-	-	-	-	67
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105
1823920	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	-	-	36
1823920	1823920/102556	OTHER	0	-	-	-	-	-	-	-	0
1823920	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	-	-	53
1823920	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	-	-	3
1823920	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	-	119
1823920	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	-	3,752
1823920	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	-	2,187
1823920	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	-	2,748
1823920	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	-	65
1823920	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	122
1823920	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	536
1823920	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	211
1823920	C&I LIGHTING LOAD CONTROL - UTAH-2006	OTHER	8	-	-	-	-	-	-	-	8
1823920	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	0
1823920	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	241
1823920	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	883
1823920	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	117
1823920	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	50
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	61
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	108
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	968
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	187
1823920	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	277
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	3,034
1823920	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	-	-	-	-	-	-	-	0
1823920	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	-	7,175
1823920	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	-	526
1823920	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	-	127
1823920	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823920	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	-	83
1823920	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	-	126



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1823920	DSR COSTS AMORTIZED 102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED 102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED 102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED 102918	RETIROFIT COMMISSIONING PROGRAM - UTAH -	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED 102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED 102920	IRRIGATION LOAD CONTROL - UTAH	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED 102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED 102964	CALIFORNIA DSM EXPENSE - 2009	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED 102977	AIR CONDITIONING - UTAH - 2009	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED 102978	ENERGY FINANSWER - UTAH - 2009	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED 102979	INDUSTRIAL FINANSWER - UTAH - 2009	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED 102980	LOW INCOME - UTAH - 2009	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED 102981	POWER FORWARD - UTAH - 2009	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED 102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED 102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED 102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED 102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED 102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED 102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED 102988	RETIROFIT COMMISSIONING PROGRAM - UTAH -	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED 102990	IRRIGATION LOAD CONTROL - UTAH - 2009	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED 102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED 102992	ENERGY FINANSWER - WYOMING PPL - 2009	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED 102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED 102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED 102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED 102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED 102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED 102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED 103000	SELF DIRECT - COMMERCIAL - WY - 2009	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED 103001	SELF DIRECT - INDUSTRIAL - WY - 2009	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED 103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103005	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED 103006	INDUSTRIAL FINANSWER Cat 2- WY 2009	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED 103007	ENERGY FINANSWER Cat 2 - WY 2009	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED 103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED 103059	CALIFORNIA DSM EXPENSE - 2010	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED 103072	AIR CONDITIONING - UTAH - 2010	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED 103073	ENERGY FINANSWER - UTAH - 2010	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED 103074	INDUSTRIAL FINANSWER - UTAH - 2010	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED 103075	LOW INCOME - UTAH - 2010	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED 103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED 103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	2,605	-	-	-	-	-	-	-	2,605



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1823920	DSR COSTS AMORTIZED 103081	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED 103082	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED 103083	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED 103085	RETROFIT COMMISSIONING PROGRAM - UTAH -	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED 103086	IRRIGATION LOAD CONTROL - UTAH - 2010	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED 103087	HOME ENERGY EFF INCENTIVE PROG - UT 2010	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED 103089	OUTREACH and COMMUNICATIONS - UT 2010	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED 103090	ENERGY FINANSWER-WY-2010 CAT3	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED 103092	INDUSTRIAL FINANSWER-WY-2010 CAT3	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED 103093	REFRIGERATOR RECYCLING-WY-2010 CAT1	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED 103094	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED 103095	LOW-INCOME WEATHERZTN - WY 2010 CAT1	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED 103096	COMMERCIAL FINANSWER EXP WY-2010 CAT3	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED 103097	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED 103098	SELF DIRECT - INDUSTRIAL -WY-2010 CAT3	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED 103099	SELF DIRECT - COMMERCIAL -WY-2010 CAT2	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED 103100	COMMERCIAL FINANSWER EXP -WY-2010 CAT2	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED 103101	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED 103102	ENERGY FINANSWER - WY 2010 CAT2	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED 103103	INDUSTRIAL FINANSWER -WY 2010 CAT2	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103104	Check Disb-Wires/ACH Out Clearing - BT	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED 103137	Check Disb-Wires/ACH Out Clearing - BT	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED 103163	Company Initiatives DEI Study- Washington	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED 103164	Commercial Direct Install - Utah - 2011	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED 103165	Commercial Curtailment - Utah - 2011	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103168	Commercial Direct Install - Washington	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103169	CALIFORNIA DSM EXPENSE - 2011	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED 103181	Commercial Curtailment - Oregon	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED 103182	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED 103183	AIR CONDITIONING - UTAH - 2011	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED 103184	ENERGY FINANSWER - UTAH - 2011	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED 103185	INDUSTRIAL FINANSWER - UTAH - 2011	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED 103186	LOW INCOME - UTAH - 2011	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103187	Power Forward - Utah - 2011	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED 103188	REFRIGERATOR RECYCLING PGM- UTAH - 2011	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED 103189	COMMERCIAL SELF-DIRECT - UTAH - 2011	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED 103190	INDUSTRIAL SELF-DIRECT - UTAH - 2011	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED 103191	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED 103192	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	1,233	-	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED 103193	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED 103195	RETROFIT COMMISSIONING PROGRAM - UTAH -	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED 103196	IRRIGATION LOAD CONTROL - UTAH - 2011	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED 103197	HOME ENERGY EFF INCENTIVE PROG - UT 2011	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED 103200	OUTREACH and COMMUNICATIONS - UT 2011	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED 103202	ENERGY FINANSWER-WY-2011 CAT3	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED 103203	INDUSTRIAL FINANSWER-WY-2011 CAT1	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED 103204	REFRIGERATOR RECYCLING-WY-2011 CAT1	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED 103205	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED 103206	Low-Income Weatherztn - WY 2011 CAT1	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED 103207	COMMERCIAL FINANSWER EXP WY-2011 CAT3	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED 103208	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED 103209	Self Direct - Commercial -WY-2011 CAT3	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED 103208	Self Direct - Industrial -WY-2011 CAT3	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP - WY-2011 CAT2	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED 103210	OTHER	55	-	-	-	-	-	-	-	55
1823920	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	ENERGY FINANSWER - WY 2011 CAT2	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED 103211	OTHER	98	-	-	-	-	-	-	-	98
1823920	INDUSTRIAL FINANSWER - WY 2011 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 103213	OTHER	3	-	-	-	-	-	-	-	3
1823920	Self Direct - Commercial WY-2011 CAT2	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED 103214	OTHER	1,308	-	-	-	-	-	-	-	1,308
1823920	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	388	-	-	-	-	-	-	-	388
1823920	COMPANY INITIATIVES - PRODUCTION EFFICIEN	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED 103280	OTHER	3,296	-	-	-	-	-	-	-	3,296
1823920	Portfolio - WY-2011 Cat4	OTHER	7	-	-	-	-	-	-	-	7
1823920	Portfolio - Washington	OTHER	1	-	-	-	-	-	-	-	1
1823920	Energy Storage Demonstration Project - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103293	OTHER	75	-	-	-	-	-	-	-	75
1823920	Outreach And Communication-WY-2011	OTHER	74	-	-	-	-	-	-	-	74
1823920	AGRICULTURAL FINANSWER EXPRESS - UTAAH - 2	OTHER	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED 103300	OTHER	1,292	-	-	-	-	-	-	-	1,292
1823920	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	5,794	-	-	-	-	-	-	-	5,794
1823920	PORTFOLIO - WY-2011 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	PORTFOLIO - WY-2011 CAT3	OTHER	6,899	-	-	-	-	-	-	-	6,899
1823920	Home Energy Reporting - OPOWER - WA 2011	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED 103311	OTHER	177	-	-	-	-	-	-	-	177
1823920	CALIFORNIA DSM EXPENSE - 2012	OTHER	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED 103324	OTHER	172	-	-	-	-	-	-	-	172
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAAH - 20	OTHER	429	-	-	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED 103325	OTHER	1,943	-	-	-	-	-	-	-	1,943
1823920	AIR CONDITIONING - UTAAH - 2012	OTHER	6,221	-	-	-	-	-	-	-	6,221
1823920	ENERGY FINANSWER - UTAAH - 2012	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	INDUSTRIAL FINANSWER - UTAAH - 2012	OTHER	2,097	-	-	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED 103327	OTHER	11,113	-	-	-	-	-	-	-	11,113
1823920	REFRIGERATOR RECYCLING PGM- UTAAH - 2012	OTHER	1,836	-	-	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED 103330	OTHER	0	-	-	-	-	-	-	-	0
1823920	COMMERCIAL SELF-DIRECT - UTAAH - 2012	OTHER	6	-	-	-	-	-	-	-	6
1823920	INDUSTRIAL SELF-DIRECT - UTAAH - 2012	OTHER	21	-	-	-	-	-	-	-	21
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAAH - 20	OTHER	534	-	-	-	-	-	-	-	534
1823920	COMMERCIAL FINANSWER EXPRESS - UTAAH - 20	OTHER	606	-	-	-	-	-	-	-	606
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAAH - 20	OTHER	169	-	-	-	-	-	-	-	169
1823920	RETOFIT COMMISSIONING PROGRAM - UTAAH -	OTHER	904	-	-	-	-	-	-	-	904
1823920	IRRIGATION LOAD CONTROL - UTAAH - 2012	OTHER	31	-	-	-	-	-	-	-	31
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	143	-	-	-	-	-	-	-	143
1823920	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	170	-	-	-	-	-	-	-	170
1823920	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	4	-	-	-	-	-	-	-	4
1823920	COMMERCIAL CURTALMENT - UT 2012	OTHER	60	-	-	-	-	-	-	-	60
1823920	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	AGRICULTURAL FINANSWER EXPRESS - UTAAH -	OTHER	58	-	-	-	-	-	-	-	58
1823920	HOME ENERGY REPORTING - UT 2012	OTHER	59	-	-	-	-	-	-	-	59
1823920	ENERGY FINANSWER - WY-2012 CAT3	OTHER	205	-	-	-	-	-	-	-	205
1823920	INDUSTRIAL FINANSWER - WY-2012 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	REFRIGERATOR RECYCLING-WY-2012 CAT1	OTHER	1	-	-	-	-	-	-	-	1
1823920	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	33	-	-	-	-	-	-	-	33
1823920	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	SELF DIRECT - COMMERCIAL - WY-2012 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	INDUSTRIAL FINANSWER EXP - WY-2012 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	SELF DIRECT - INDUSTRIAL - WY-2012 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	COMMERCIAL FINANSWER EXP - WY-2012 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	ENERGY FINANSWER - WY 2012 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	INDUSTRIAL FINANSWER - WY 2012 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	INDUSTRIAL FINANSWER - WY 2012 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 103361	OTHER	-	-	-	-	-	-	-	-	-
1823920	PORTFOLIO WY-2012 CAT1	OTHER	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED 103364	OTHER	155	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED 103365	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103366	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103367	OTHER	35	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED 103368	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED 103369	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED 103493	U.of Utah Student Energy Sponsorship- UT	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED 103496	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103497	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED 103623	CALIFORNIA DSM EXPENSE - 2013	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103646	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED 103647	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED 103648	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED 103649	ENERGY FINANSWER - UTAH - 2013	1,445	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED 103650	INDUSTRIAL FINANSWER - UTAH - 2013	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED 103651	LOW INCOME - UTAH - 2013	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED 103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED 103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED 103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED 103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED 103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED 103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED 103660	IRRIGATION LOAD CONTROL - UTAH - 2013	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED 103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED 103662	OUTREACH and COMMUNICATIONS - UT 2013	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED 103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED 103671	HOME ENERGY REPORTING - UT 2013	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED 103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED 103675	ENERGY FINANSWER-WY-2013 CAT3	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED 103676	INDUSTRIAL FINANSWER-WY-2013.CAT3	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED 103677	REFRIGERATOR RECYCLING-WY-2013 CAT1	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED 103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED 103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED 103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED 103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED 103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED 103684	COMMERCIAL FINANSWER EXP -WY-2013 CAT2	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED 103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED 103686	ENERGY FINANSWER - WY 2013 CAT2	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED 103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED 103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED 103690	PORTFOLIO WY-2013 CAT1	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED 103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED 103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	10	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED 103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103694	PORTFOLIO WY-2013 CAT2	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED 103695	PORTFOLIO WY-2013 CAT3	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED 103700	PORTFOLIO - UTAH 2013	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED 103701	U.of Utah Student Energy Sponsorship- UT	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103732	COMMERCIAL (WSB) WATTSMT BUSINESS - UT	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103734	INDUSTRIAL (WSB) WATTSMT BUSINESS - UT	0	-	-	-	-	-	-	-	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103735	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED 103740	OTHER	5,435	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED 103741	OTHER	6,233	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED 103742	OTHER	4,049	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED 103743	OTHER	306	-	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED 103745	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103754	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED 103756	OTHER	24,564	-	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED 103757	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103758	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103759	OTHER	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED 103760	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED 103761	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED 103762	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED 103763	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED 103764	OTHER	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED 103765	OTHER	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED 103766	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED 103767	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED 103768	OTHER	242	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED 103769	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED 103770	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED 103771	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103772	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED 103773	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED 103774	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED 103775	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED 103776	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED 103777	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED 103778	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED 103779	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED 103780	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103781	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED 103782	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED 103783	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED 103784	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED 103785	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED 103786	OTHER	95	-	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED 103787	OTHER	356	-	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED 103788	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED 103789	OTHER	203	-	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED 103790	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED 103791	OTHER	157	-	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED 103792	OTHER	63	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED 103793	OTHER	147	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED 103794	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED 103795	OTHER	159	-	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED 103796	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103797	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103798	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED 103799	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103805	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED 103808	OTHER	-	-	-	-	-	-	-	-	-





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1823920	DSR COSTS AMORTIZED	103809	11								11
1823920	DSR COSTS AMORTIZED	103810	8								8
1823920	DSR COSTS AMORTIZED	103811	26								26
1823920	DSR COSTS AMORTIZED	103812	7								7
1823920	DSR COSTS AMORTIZED	103813	5								5
1823920	DSR COSTS AMORTIZED	103814	1,635								1,635
1823920	DSR COSTS AMORTIZED	103815	23								23
1823920	DSR COSTS AMORTIZED	103816	557								557
1823920	DSR COSTS AMORTIZED	103817	46								46
1823920	DSR COSTS AMORTIZED	103834	20								20
1823920	DSR COSTS AMORTIZED	103835	23								23
1823920	DSR COSTS AMORTIZED	103845	1								1
1823920	DSR COSTS AMORTIZED	103856	0								0
1823920	DSR COSTS AMORTIZED	103858	8								8
1823920	DSR COSTS AMORTIZED	103859	26								26
1823920	DSR COSTS AMORTIZED	103860	5								5
1823920	DSR COSTS AMORTIZED	103862	5								5
1823920	DSR COSTS AMORTIZED	103865	0								0
1823920	DSR COSTS AMORTIZED	103874	23								23
1823920	DSR COSTS AMORTIZED	103876	410								410
1823920	DSR COSTS AMORTIZED	103877	1,345								1,345
1823920	DSR COSTS AMORTIZED	103878	264								264
1823920	DSR COSTS AMORTIZED	103879	136								136
1823920	DSR COSTS AMORTIZED	103880	227								227
1823920	DSR COSTS AMORTIZED	103881	153								153
1823920	DSR COSTS AMORTIZED	103882	4,174								4,174
1823920	DSR COSTS AMORTIZED	103887	18,922								18,922
1823920	DSR COSTS AMORTIZED	103888	2,878								2,878
1823920	DSR COSTS AMORTIZED	103891	476								476
1823920	DSR COSTS AMORTIZED	103892	64								64
1823920	DSR COSTS AMORTIZED	103893	1,611								1,611
1823920	DSR COSTS AMORTIZED	103894	370								370
1823920	DSR COSTS AMORTIZED	103895	1,125								1,125
1823920	DSR COSTS AMORTIZED	103896	1,890								1,890
1823920	DSR COSTS AMORTIZED	103900	15,213								15,213
1823920	DSR COSTS AMORTIZED	103901	6,316								6,316
1823920	DSR COSTS AMORTIZED	103902	4,777								4,777
1823920	DSR COSTS AMORTIZED	103903	257								257
1823920	DSR COSTS AMORTIZED	103904	6								6
1823920	DSR COSTS AMORTIZED	103905	3,896								3,896
1823920	DSR COSTS AMORTIZED	103906	262								262
1823920	DSR COSTS AMORTIZED	103907	0								0
1823920	DSR COSTS AMORTIZED	103909	97								97
1823920	DSR COSTS AMORTIZED	103910	54								54
1823920	DSR COSTS AMORTIZED	103911	0								0
1823920	DSR COSTS AMORTIZED	103912	43								43
1823920	DSR COSTS AMORTIZED	103913	1,207								1,207
1823920	DSR COSTS AMORTIZED	103914	2								2
1823920	DSR COSTS AMORTIZED	103915	85								85
1823920	DSR COSTS AMORTIZED	103916	9								9
1823920	DSR COSTS AMORTIZED	103917	3								3
1823920	DSR COSTS AMORTIZED	103918	30								30
1823920	DSR COSTS AMORTIZED	103919	121								121



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1823920	DSR COSTS AMORTIZED	103920	71	-	-	-	-	-	-	-	71
1823920	PORTFOLIO WY-2015 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103921	29	-	-	-	-	-	-	-	29
1823920	PORTFOLIO WY-2015 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103922	47	-	-	-	-	-	-	-	47
1823920	REFRIGERATOR RECYCLING-WY-2015 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103923	99	-	-	-	-	-	-	-	99
1823920	REFRIGERATOR RECYCLING-WY-2015 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	SELF DIRECT - INDUSTRIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	1	-	-	-	-	-	-	-	1
1823920	SELF DIRECT - INDUSTRIAL -WY-2015 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103928	639	-	-	-	-	-	-	-	639
1823920	WSB - Wattsmart Business - WY Cat 2 - 201	OTHER	-	-	-	-	-	-	-	-	-
1823920	WSB - Small Business Comm - WY Cat2 -201	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103930	1,071	-	-	-	-	-	-	-	1,071
1823920	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103931	286	-	-	-	-	-	-	-	286
1823920	HOME ENERGY REPORTING - WY 2015	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103932	139	-	-	-	-	-	-	-	139
1823920	WSB- Wattsmart Business- WY Cat 3 - 2015	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103933	178	-	-	-	-	-	-	-	178
1823920	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103934	1	-	-	-	-	-	-	-	1
1823920	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103935	381	-	-	-	-	-	-	-	381
1823920	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103936	1,487	-	-	-	-	-	-	-	1,487
1823920	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103937	18	-	-	-	-	-	-	-	18
1823920	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103938	0	-	-	-	-	-	-	-	0
1823920	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103959	3	-	-	-	-	-	-	-	3
1823920	COMMERCIAL ENERGY REPORTS-SMB-UT 2015	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103962	2	-	-	-	-	-	-	-	2
1823920	Portfolio - EM&V C&I - ID - 2015	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103963	41	-	-	-	-	-	-	-	41
1823920	Portfolio - EM&V RES - ID - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104013	0	-	-	-	-	-	-	-	0
1823920	CALIFORNIA DSM EXPENSE - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104015	94	-	-	-	-	-	-	-	94
1823920	HOME ENERGY REPORTING - ID 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104018	98	-	-	-	-	-	-	-	98
1823920	OUTREACH AND COMMUNICATION ID-2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104019	6	-	-	-	-	-	-	-	6
1823920	PORTFOLIO - IDAHO 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	Portfolio - EM&V C&I - ID - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104020	166	-	-	-	-	-	-	-	166
1823920	Portfolio - EM&V RES - ID - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104021	165	-	-	-	-	-	-	-	165
1823920	WSB Small Business Comm - ID-2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104023	1,392	-	-	-	-	-	-	-	1,392
1823920	WSB Small Business Ind - ID 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104024	220	-	-	-	-	-	-	-	220
1823920	WSB - WATTSWART BUSINESS - ID - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104025	607	-	-	-	-	-	-	-	607
1823920	WSB Wattsmart Business Agric - ID- 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104026	311	-	-	-	-	-	-	-	311
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104027	4,957	-	-	-	-	-	-	-	4,957
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104029	12,572	-	-	-	-	-	-	-	12,572
1823920	HOME ENERGY REPORTING - UT 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104030	2,335	-	-	-	-	-	-	-	2,335
1823920	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104031	430	-	-	-	-	-	-	-	430
1823920	LOW INCOME - UTAH - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104032	59	-	-	-	-	-	-	-	59
1823920	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104033	1,313	-	-	-	-	-	-	-	1,313
1823920	PORTFOLIO - UTAH 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104034	164	-	-	-	-	-	-	-	164
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104035	182	-	-	-	-	-	-	-	182
1823920	COMMERCIAL (WSB) WATTSWART BUS - UT- 201	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104036	1,565	-	-	-	-	-	-	-	1,565
1823920	INDUSTRIAL (WSB) WATTSWART BUS - UT- 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104037	20,226	-	-	-	-	-	-	-	20,226
1823920	WSB Small Business Comm- UT-2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104038	10,333	-	-	-	-	-	-	-	10,333
1823920	INDUSTRIAL (WSB) WATTSWART BUS - UT- 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104039	114	-	-	-	-	-	-	-	114
1823920	WSB - WATTSWART BUS- UT- 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104041	5,308	-	-	-	-	-	-	-	5,308
1823920	AGRICULTURAL (WSB) WATTSWART BUS- UT- 20	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104042	1,099	-	-	-	-	-	-	-	1,099
1823920	U.of Utah Student Energy Sponsorship- UT	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104043	5	-	-	-	-	-	-	-	5
1823920	HOME ENERGY REPORTING - WY 2016	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104044	94	-	-	-	-	-	-	-	94
1823920	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104045	659	-	-	-	-	-	-	-	659
1823920	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104046	14	-	-	-	-	-	-	-	14
1823920	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104047	79	-	-	-	-	-	-	-	79
1823920	PORTFOLIO WY-2016 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104048	131	-	-	-	-	-	-	-	131
1823920	PORTFOLIO WY-2016 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104049	37	-	-	-	-	-	-	-	37
1823920	PORTFOLIO WY-2016 CAT3	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104050	45	-	-	-	-	-	-	-	45
1823920	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	104051	16	-	-	-	-	-	-	-	16



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	1,449	-	-	-	-	-	-	-	1,449
1823920	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	193	-	-	-	-	-	-	-	193
1823920	WSB- Wattsmart Business Ind -WY Cat2-201	OTHER	912	-	-	-	-	-	-	-	912
1823920	WSB- Wattsmart Business - WY Cat 2- 201	OTHER	467	-	-	-	-	-	-	-	467
1823920	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	1,239	-	-	-	-	-	-	-	1,239
1823920	WSB- Wattsmart Bus Ind- WY Cat3-2016	OTHER	4	-	-	-	-	-	-	-	4
1823920	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	2
1823920	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	602	-	-	-	-	-	-	-	602
1823920	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	44	-	-	-	-	-	-	-	44
1823920	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	42	-	-	-	-	-	-	-	42
1823920	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	(841)	-	-	-	-	-	-	-	(841)
1823920	WA DSM - 186055 Clear Acct Balance	OTHER	398	-	-	-	-	-	-	-	398
1823920	ID DSM - 186025 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
1823920	WY DSM - 186065 Clear Acct Balance	OTHER	267,424	-	-	-	-	-	-	-	267,424
<b>1823920 Total</b>			<b>0</b>								<b>0</b>
1823930	ENERGY FINANSWER ID/UT 2006	OTHER	3	-	-	-	-	-	-	-	3
1823930	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	144	-	-	-	-	-	-	-	144
1823930	LOW INCOME WZ - ID-UT 2006	OTHER	359	-	-	-	-	-	-	-	359
1823930	NEEA-IDAHO-UTAH 2006	OTHER	361	-	-	-	-	-	-	-	361
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	2	-	-	-	-	-	-	-	2
1823930	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	143	-	-	-	-	-	-	-	143
1823930	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	117	-	-	-	-	-	-	-	117
1823930	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	-	-	47
1823930	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	246	-	-	-	-	-	-	-	246
1823930	IRRIGATION EFFICIENCY PRGM-ID-UT 2006	OTHER	103	-	-	-	-	-	-	-	103
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-1	OTHER	0	-	-	-	-	-	-	-	0
1823930	WEATHERIZATION LOANS RESIDLTL/ ID-UT 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930	ENERGY FINANSWER IDU 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	Industrial Finanswer ID - 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930	LOW INCOME WZ - ID-UT 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930	NEEA - IDAHO - UTAH 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930	IRRIGATION EFFICIENCY PRGM - ID-UT 2007	OTHER	229	-	-	-	-	-	-	-	229
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	19	-	-	-	-	-	-	-	19
1823930	ENERGY FINANSWER - ID/UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930	NEEA - IDAHO - 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	108	-	-	-	-	-	-	-	108
1823930	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	58	-	-	-	-	-	-	-	58
1823930	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	268	-	-	-	-	-	-	-	268
1823930	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	490	-	-	-	-	-	-	-	490
1823930	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	17	-	-	-	-	-	-	-	17
1823930	CATEGORY 1 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930	CATEGORY 2 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930	CATEGORY 3 - WYOMING - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823930	ENERGY FINANSWER - ID/UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	-	-	-	-	-	-	-	-	-



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1823930	DSR COSTS NOT AMORT	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	OTHER	134	-	-	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	OTHER	637	-	-	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	OTHER	23	-	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	OTHER	37	-	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	OTHER	425	-	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	OTHER	126	-	-	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	OTHER	632	-	-	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	OTHER	508	-	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	OTHER	699	-	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	OTHER	35	-	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	OTHER	303	-	-	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	OTHER	44	-	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	OTHER	706	-	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	OTHER	847	-	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	OTHER	789	-	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	OTHER	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	OTHER	21	-	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	OTHER	294	-	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	OTHER	615	-	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	OTHER	363	-	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	OTHER	1,222	-	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	OTHER	844	-	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	OTHER	683	-	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	OTHER	154	-	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	OTHER	854	-	-	-	-	-	-	-	854



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1823930	DSR COSTS NOT AMORT	OTHER	105	-	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWEMR - ID 2014	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWEMR EXPR - ID 2014	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2014	449	-	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID - 2014	298	-	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2014	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWEMR EXPR - ID 2015	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWEMR EXPR - ID 2015	157	-	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWEMR - ID 2015	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	848	-	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWEMR - ID 2015	63	-	-	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWEMR EXPR - ID 2015	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2015	236	-	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID - 2015	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2015	106	-	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	450	-	-	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2016	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID - 2016	245	-	-	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2016	14	-	-	-	-	-	-	-	14
<b>1823930 Total</b>			<b>37,937</b>	-	-	-	-	-	-	-	<b>37,937</b>
1823940	DSR CARRYING CHARGES	OTHER	3,457	-	-	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	WA REVENUE RECOVERY - CARRYING CHG PENAL	(680)	-	-	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	DSR CARRYING CHARGES	163	-	-	-	-	-	-	-	163
1823940	DSR CARRYING CHARGES	Wy DSM - Cat1 - Carrying Charges	(102)	-	-	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	Wy DSM - Cat2 - Carrying Charges	(34)	-	-	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	Wy DSM - Cat3 - Carrying Charges	(86)	-	-	-	-	-	-	-	(86)
<b>1823940 Total</b>			<b>2,719</b>	-	-	-	-	-	-	-	<b>2,719</b>
1823990	OTHR REG ASSET-N CST	OTHER	1,899	-	-	-	-	-	-	-	1,899
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Cholla Closure	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Energy West Mining	1,858	-	-	-	436	1,249	173	1	-
1823990	OTHR REG ASSET-N CST	Reg Asset Current - DSM	4,518	-	-	-	-	-	-	-	4,518
1823990	OTHR REG ASSET-N CST	Reg Asset Current - GHG Allowances	2,295	-	-	-	-	-	-	-	2,295
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Def Net Power Costs	56,849	-	-	-	-	-	-	-	56,849
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Def RECs in Rates	96	-	-	-	-	-	-	-	96
1823990	OTHR REG ASSET-N CST	Reg Asset Current - BPA Balancing Accts	4,551	-	-	-	-	-	-	-	4,551
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Solar Feed-In	6,644	-	-	-	-	-	-	-	6,644
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Other	8,910	-	-	-	-	-	-	-	8,910
1823990	OTHR REG ASSET-N CST	Reg A - Cholla Closure - Recl to Curr	(1,899)	-	-	-	-	-	-	-	(1,899)
1823990	OTHR REG ASSET-N CST	Calif Alternative Rate for Energy (CARE)	(490)	-	-	-	-	-	-	-	(490)
1823990	OTHR REG ASSET-N CST	RegA - DSM - CA - Recl to Current	(88)	-	-	-	-	-	-	-	(88)
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - CA - Balance Recl	43	-	-	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	RegA - DSM - ID - Recl to Current	(0)	-	-	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - ID - Balance Recl	412	-	-	-	-	-	-	-	412
1823990	OTHR REG ASSET-N CST	RegA - DSM - OR - Recl to Current	(272)	-	-	-	-	-	-	-	(272)
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - OR - Balance Recl	1	-	-	-	-	-	-	-	1
1823990	OTHR REG ASSET-N CST	RegA - DSM - UT - Recl to Current	(4,159)	-	-	-	-	-	-	-	(4,159)
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - WA - Balance Recl	3,583	-	-	-	-	-	-	-	3,583
1823990	OTHR REG ASSET-N CST	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	RegA - Deer Creek - OR - Recl to Curr	(1,104)	-	-	-	-	-	-	-	(1,104)
1823990	OTHR REG ASSET-N CST	Reg Asset - CA GHG Allowances	4,107	-	-	-	-	-	-	-	4,107
1823990	OTHR REG ASSET-N CST	RegA - CA GHG Allowances - Recl to Curr	(2,295)	-	-	-	-	-	-	-	(2,295)
1823990	OTHR REG ASSET-N CST	RegA - CA GHG Allowances - Balance Recl	(670)	-	-	-	-	-	-	-	(670)
1823990	OTHR REG ASSET-N CST	Reg Asset - WA RPS Purchase	217	-	-	-	-	-	-	-	217
1823990	OTHR REG ASSET-N CST	RegA - Oregon OCAT Expense Deferral	572	-	-	-	-	-	-	-	572
1823990	OTHR REG ASSET-N CST	Reg Asset - Oregon Metro BIT	38	-	-	-	-	-	-	-	38



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1823990	OTHR REG ASSET-N CST	OTHER	(4,551)	-	-	-	-	-	-	-	(4,551)
1823990	OTHR REG ASSET-N CST	OTHER	8	8	-	-	-	-	-	-	8
1823990	OTHR REG ASSET-N CST	OTHER	377	377	-	-	-	-	-	-	377
1823990	OTHR REG ASSET-N CST	OTHER	0	0	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	OTHER	(605)	(605)	-	-	-	-	-	-	(605)
1823990	OTHR REG ASSET-N CST	IDU	138	138	-	-	-	138	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	106	106	-	-	-	-	-	-	106
1823990	OTHR REG ASSET-N CST	OTHER	0	0	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	WYP	(153)	(153)	-	-	(153)	-	-	-	-
1823990	OTHR REG ASSET-N CST	IDU	11,378	11,378	-	-	-	11,378	-	-	-
1823990	OTHR REG ASSET-N CST	UT	1,216	1,216	-	-	-	1,216	-	-	-
1823990	OTHR REG ASSET-N CST	WYP	15,276	15,276	-	-	15,276	-	-	-	-
1823990	OTHR REG ASSET-N CST	UT	4,867	4,867	-	-	-	4,867	-	-	-
1823990	OTHR REG ASSET-N CST	CA	375	375	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	CA	(443)	(443)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	CAGE	3,449	3,449	-	-	723	2,409	315	2	-
1823990	OTHR REG ASSET-N CST	IDU	(5)	(5)	-	-	-	-	(5)	-	-
1823990	OTHR REG ASSET-N CST	OR	(179)	(179)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	UT	(1,075)	(1,075)	-	-	-	(1,075)	-	-	-
1823990	OTHR REG ASSET-N CST	WYU	(137)	(137)	-	-	(137)	-	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	182	182	-	-	-	-	-	-	182
1823990	OTHR REG ASSET-N CST	OTHER	63	63	-	-	-	-	-	-	63
1823990	OTHR REG ASSET-N CST	OTHER	29	29	-	-	-	-	-	-	29
1823990	OTHR REG ASSET-N CST	OTHER	589	589	-	-	-	-	-	-	589
1823990	OTHR REG ASSET-N CST	WYP	1,542	1,542	-	-	1,542	-	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	13,858	13,858	-	-	-	-	-	-	13,858
1823990	OTHR REG ASSET-N CST	OTHER	216	216	-	-	-	-	-	-	216
1823990	OTHR REG ASSET-N CST	OTHER	9,512	9,512	-	-	-	-	-	-	9,512
1823990	OTHR REG ASSET-N CST	OTHER	2,555	2,555	-	-	-	-	-	-	2,555
1823990	OTHR REG ASSET-N CST	WA	401	401	-	401	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	OTHER	(1,563)	(1,563)	-	-	-	-	-	-	(1,563)
1823990	OTHR REG ASSET-N CST	OTHER	497	497	-	-	-	-	-	-	497
1823990	OTHR REG ASSET-N CST	OTHER	(6,516)	(6,516)	-	-	-	-	-	-	(6,516)
1823990	OTHR REG ASSET-N CST	OTHER	(128)	(128)	-	-	-	-	-	-	(128)
1823990	OTHR REG ASSET-N CST	OTHER	3,332	3,332	-	-	-	-	-	-	3,332
1823990	OTHR REG ASSET-N CST	OTHER	(13,166)	(13,166)	-	-	-	-	-	-	(13,166)
1823990	OTHR REG ASSET-N CST	OTHER	840	840	-	-	-	-	-	-	840
1823990	OTHR REG ASSET-N CST	OTHER	14,710	14,710	-	-	-	-	-	-	14,710
1823990	OTHR REG ASSET-N CST	OTHER	1,922	1,922	-	-	-	-	-	-	1,922
1823990	OTHR REG ASSET-N CST	OTHER	1,849	1,849	-	-	-	-	-	-	1,849
1823990	OTHR REG ASSET-N CST	OTHER	(2,206)	(2,206)	-	-	-	-	-	-	(2,206)
1823990	OTHR REG ASSET-N CST	OTHER	2,783	2,783	-	-	-	-	-	-	2,783
1823990	OTHR REG ASSET-N CST	OTHER	(6,218)	(6,218)	-	-	-	-	-	-	(6,218)
1823990	OTHR REG ASSET-N CST	CAEE	(754)	(754)	-	-	(177)	(507)	(70)	(0)	-
1823990	OTHR REG ASSET-N CST	OTHER	36	36	-	-	-	-	-	-	36
1823990	OTHR REG ASSET-N CST	OTHER	3,710	3,710	-	-	-	-	-	-	3,710
1823990	OTHR REG ASSET-N CST	OTHER	(501)	(501)	-	-	-	-	-	-	(501)
1823990	OTHR REG ASSET-N CST	OTHER	(224)	(224)	-	-	-	-	-	-	(224)
1823990	OTHR REG ASSET-N CST	OTHER	553	553	-	-	-	-	-	-	553
1823990	OTHR REG ASSET-N CST	OTHER	(190)	(190)	-	-	-	-	-	-	(190)
1823990	OTHR REG ASSET-N CST	OTHER	2	2	-	-	-	-	-	-	2



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	39	-	-	-	-	-	-	-	39
1823990	OTHR REG ASSET-N CST	OTHER	(878)	-	-	-	-	-	-	-	(878)
1823990	OTHR REG ASSET-N CST	OTHER	(456)	-	-	-	-	-	-	-	(456)
1823990	OTHR REG ASSET-N CST	OTHER	90	-	-	-	-	-	-	-	90
1823990	OTHR REG ASSET-N CST	OTHER	(107)	-	-	-	-	-	-	-	(107)
1823990	OTHR REG ASSET-N CST	OTHER	(2)	-	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	OTHER	(31)	-	-	-	-	-	-	-	(31)
1823990	OTHR REG ASSET-N CST	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	OTHER	(167)	-	-	-	-	-	-	-	(167)
1823990	OTHR REG ASSET-N CST	OTHER	29	-	-	-	-	-	-	-	29
1823990	OTHR REG ASSET-N CST	OTHER	(475)	-	-	-	-	-	-	-	(475)
1823990	OTHR REG ASSET-N CST	OTHER	(273)	-	-	-	-	-	-	-	(273)
1823990	OTHR REG ASSET-N CST	OTHER	(96)	-	-	-	-	-	-	-	(96)
1823990	OTHR REG ASSET-N CST	OTHER	273	-	-	-	-	-	-	-	273
1823990	OTHR REG ASSET-N CST	OTHER	1,502	-	-	-	-	-	-	-	1,502
1823990	OTHR REG ASSET-N CST	OTHER	555	-	-	-	-	-	-	-	555
1823990	OTHR REG ASSET-N CST	OTHER	704	-	-	-	-	-	-	-	704
1823990	OTHR REG ASSET-N CST	OTHER	255	-	-	-	-	-	-	-	255
1823990	OTHR REG ASSET-N CST	OTHER	420	-	-	-	-	-	-	-	420
1823990	OTHR REG ASSET-N CST	OTHER	68	-	-	-	-	-	-	-	68
1823990	OTHR REG ASSET-N CST	OTHER	137	-	-	-	-	-	-	-	137
1823990	OTHR REG ASSET-N CST	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	OTHER	343	-	-	-	-	-	-	-	343
1823990	OTHR REG ASSET-N CST	OTHER	39	-	-	-	-	-	-	-	39
1823990	OTHR REG ASSET-N CST	OTHER	66	-	-	-	-	-	-	-	66
1823990	OTHR REG ASSET-N CST	OTHER	383	-	-	-	-	-	-	-	383
1823990	OTHR REG ASSET-N CST	OTHER	490	-	-	-	-	-	-	-	490
1823990	OTHR REG ASSET-N CST	OTHER	2,186	-	-	-	-	-	-	-	2,186
1823990	OTHR REG ASSET-N CST	OTHER	23,768	-	-	-	-	-	-	-	23,768
1823990	OTHR REG ASSET-N CST	OTHER	(2,256)	-	-	-	-	-	-	-	(2,256)
1823990	OTHR REG ASSET-N CST	OTHER	(151)	-	-	-	-	-	-	-	(151)
1823990	OTHR REG ASSET-N CST	OTHER	24,226	-	-	-	-	-	-	-	24,226
1823990	OTHR REG ASSET-N CST	OTHER	(24,226)	-	-	-	-	-	-	-	(24,226)
1823990	OTHR REG ASSET-N CST	OTHER	76	-	-	-	-	-	-	-	76
1823990	OTHR REG ASSET-N CST	OTHER	20,459	-	-	-	-	-	-	-	20,459
1823990	OTHR REG ASSET-N CST	OTHER	(1,181)	-	-	-	-	-	-	-	(1,181)
1823990	OTHR REG ASSET-N CST	OTHER	3,159	-	-	-	-	-	-	-	3,159
1823990	OTHR REG ASSET-N CST	OTHER	30	-	-	-	-	-	-	-	30
1823990	OTHR REG ASSET-N CST	OTHER	(1,178)	-	-	-	-	-	-	-	(1,178)
1823990	OTHR REG ASSET-N CST	OTHER	1,879	-	-	-	-	-	-	-	1,879
1823990	OTHR REG ASSET-N CST	OTHER	79	-	-	-	-	-	-	-	79
1823990	OTHR REG ASSET-N CST	OTHER	(94)	-	-	-	-	-	-	-	(94)
1823990	OTHR REG ASSET-N CST	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823990	OTHR REG ASSET-N CST	OTHER	690	-	-	-	-	-	-	-	690
1823990	OTHR REG ASSET-N CST	OTHER	(74)	-	-	-	-	-	-	-	(74)
1823990	OTHR REG ASSET-N CST	OTHER	162	-	-	-	-	-	-	-	162
1823990	OTHR REG ASSET-N CST	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823990	OTHR REG ASSET-N CST	OTHER	850	-	-	-	-	-	-	-	850
1823990	OTHR REG ASSET-N CST	OTHER	(215)	-	-	-	-	-	-	-	(215)
1823990	OTHR REG ASSET-N CST	OTHER	233	-	-	-	-	-	-	-	233
1823990	OTHR REG ASSET-N CST	OTHER	(35)	-	-	-	-	-	-	-	(35)
1823990	OTHR REG ASSET-N CST	OTHER	1,389	-	-	-	-	-	-	-	1,389



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-N CST	OTHER	1,297	-	-	-	-	-	-	-	1,297
1823990	OTHER REG ASSET-N CST	OTHER	25,794	-	-	-	-	-	-	-	25,794
1823990	OTHER REG ASSET-N CST	OTHER	1,258	-	-	-	-	-	-	-	1,258
1823990	OTHER REG ASSET-N CST	OTHER	(1,617)	-	-	-	-	-	-	-	(1,617)
1823990	OTHER REG ASSET-N CST	OTHER	(63)	-	-	-	-	-	-	-	(63)
1823990	OTHER REG ASSET-N CST	OTHER	(15,120)	-	-	-	-	-	-	-	(15,120)
1823990	OTHER REG ASSET-N CST	OTHER	212	-	-	-	-	-	-	-	212
1823990	OTHER REG ASSET-N CST	OTHER	35	-	-	-	-	-	-	-	35
1823990	OTHER REG ASSET-N CST	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990	OTHER REG ASSET-N CST	OTHER	(2)	-	-	-	-	-	-	-	(2)
1823990	OTHER REG ASSET-N CST	OTHER	94	-	-	-	-	-	-	-	94
1823990	OTHER REG ASSET-N CST	OTHER	(94)	-	-	-	-	-	-	-	(94)
1823990	OTHER REG ASSET-N CST	OTHER	(239)	-	-	-	-	-	-	-	(239)
1823990	OTHER REG ASSET-N CST	OTHER	8,713	-	-	-	-	-	-	-	8,713
1823990	OTHER REG ASSET-N CST	OTHER	3,449	-	-	-	-	-	-	-	3,449
1823990	OTHER REG ASSET-N CST	OTHER	90,919	-	-	-	-	-	-	-	90,919
1823990	OTHER REG ASSET-N CST	OTHER	5,874	-	-	-	-	-	-	-	5,874
1823990	OTHER REG ASSET-N CST	OTHER	(83)	-	-	-	-	-	-	-	(83)
1823990	OTHER REG ASSET-N CST	OTHER	(9,765)	-	-	-	-	-	-	-	(9,765)
1823990	OTHER REG ASSET-N CST	OTHER	(294)	-	-	-	-	-	-	-	(294)
1823990	OTHER REG ASSET-N CST	OTHER	(30,801)	-	-	-	-	-	-	-	(30,801)
1823990	OTHER REG ASSET-N CST	WA	259	-	-	259	-	-	-	-	-
1823990	OTHER REG ASSET-N CST	OTHER	(1,244)	-	-	-	-	-	-	-	(1,244)
1823990	OTHER REG ASSET-N CST	OTHER	10,725	-	-	-	-	-	-	-	10,725
1823990	OTHER REG ASSET-N CST	OTHER	(960)	-	-	-	-	-	-	-	(960)
1823990	OTHER REG ASSET-N CST	OTHER	25,554	-	-	-	-	-	-	-	25,554
1823990	OTHER REG ASSET-N CST	OTHER	1,578	-	-	-	-	-	-	-	1,578
1823990	OTHER REG ASSET-N CST	OTHER	(96)	-	-	-	-	-	-	-	(96)
1823990	OTHER REG ASSET-N CST	OTHER	(2,251)	-	-	-	-	-	-	-	(2,251)
1823990	OTHER REG ASSET-N CST	OTHER	(70)	-	-	-	-	-	-	-	(70)
1823990	OTHER REG ASSET-N CST	OTHER	(9,409)	-	-	-	-	-	-	-	(9,409)
1823990	OTHER REG ASSET-N CST	OTHER	2	-	-	-	-	-	-	-	2
1823990	OTHER REG ASSET-N CST	OTHER	5	-	-	-	-	-	-	-	5
1823990	OTHER REG ASSET-N CST	OTHER	17	-	-	-	-	-	-	-	17
1823990	OTHER REG ASSET-N CST	OTHER	(22)	-	-	-	-	-	-	-	(22)
<b>1823990 Total</b>			<b>304,942</b>	<b>(120)</b>	<b>(101)</b>	<b>660</b>	<b>18,278</b>	<b>7,838</b>	<b>11,893</b>	<b>2</b>	<b>266,492</b>
1823999	REGULATORY ASST-OTH	OTHER	181	-	-	-	-	-	-	-	181
1823999	REGULATORY ASST-OTH	OTHER	(137)	-	-	-	-	-	-	-	(137)
1823999	REGULATORY ASST-OTH	OTHER	250	-	-	-	-	-	-	-	250
1823999	REGULATORY ASST-OTH	OTHER	(661)	-	-	-	-	-	-	-	(661)
1823999	REGULATORY ASST-OTH	OTHER	262	-	-	-	-	-	-	-	262
1823999	REGULATORY ASST-OTH	OTHER	3,348	-	-	-	-	-	-	-	3,348
1823999	REGULATORY ASST-OTH	OTHER	(27,864)	-	-	-	-	-	-	-	(27,864)
1823999	REGULATORY ASST-OTH	OTHER	1,037	-	-	-	-	-	-	-	1,037
1823999	REGULATORY ASST-OTH	OTHER	(4,620)	-	-	-	-	-	-	-	(4,620)
1823999	REGULATORY ASST-OTH	OTHER	239	-	-	-	-	-	-	-	239
1823999	REGULATORY ASST-OTH	OTHER	(2,191)	-	-	-	-	-	-	-	(2,191)
1823999	REGULATORY ASST-OTH	OTHER	207	-	-	-	-	-	-	-	207
1823999	REGULATORY ASST-OTH	OTHER	746	-	-	-	-	-	-	-	746
1823999	REGULATORY ASST-OTH	OTHER	60	-	-	-	-	-	-	-	60
1823999	REGULATORY ASST-OTH	OTHER	(4,666)	-	-	-	-	-	-	-	(4,666)
<b>1823999 Total</b>			<b>686,354</b>	<b>3,120</b>	<b>(9,164)</b>	<b>663</b>	<b>91,379</b>	<b>110,315</b>	<b>24,917</b>	<b>111</b>	<b>465,013</b>
<b>Grand Total</b>			<b>686,354</b>	<b>3,120</b>	<b>(9,164)</b>	<b>663</b>	<b>91,379</b>	<b>110,315</b>	<b>24,917</b>	<b>111</b>	<b>465,013</b>





**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR	3102000	(280)	-	-	-	-	(59)	(196)	(26)	(0)
10800000	AC PR DPR EL PL SR	3102000	(139)	(6)	(102)	-	(31)	-	-	-	-
10800000	AC PR DPR EL PL SR	3102000	(27,558)	(422)	(7,330)	(2,199)	(3,831)	(12,186)	(1,580)	(11)	-
10800000	AC PR DPR EL PL SR	3103000	(14,377)	-	-	-	(3,014)	(10,044)	(1,314)	(8)	-
10800000	AC PR DPR EL PL SR	3103000	(96)	(4)	(71)	-	(21)	-	-	-	-
10800000	AC PR DPR EL PL SR	3110000	(444,684)	-	-	-	(93,213)	(310,564)	(40,647)	(260)	-
10800000	AC PR DPR EL PL SR	3110000	(40,986)	(1,719)	(30,192)	(9,086)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3120000	(89,192)	(3,739)	(65,686)	(19,768)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3110000	(4,242)	(65)	(1,128)	(338)	(590)	-	(1,876)	(243)	(2)
10800000	AC PR DPR EL PL SR	3120000	(1,608,414)	-	-	-	(337,151)	(1,123,305)	(147,018)	(940)	-
10800000	AC PR DPR EL PL SR	3120000	(78,796)	(3,303)	(58,030)	(17,464)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3120000	(466,290)	(19,547)	(343,399)	(103,344)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3120000	(29,709)	(455)	(7,902)	(2,370)	(4,130)	(13,137)	(1,704)	(11)	-
10800000	AC PR DPR EL PL SR	3140000	(334,358)	(929)	(16,326)	(4,913)	(70,087)	(233,513)	(30,562)	(195)	-
10800000	AC PR DPR EL PL SR	3140000	(22,168)	-	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3140000	(104,987)	(4,401)	(77,317)	(23,268)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3140000	(16,393)	(251)	(4,360)	(1,308)	(2,279)	(7,249)	(940)	(6)	-
10800000	AC PR DPR EL PL SR	3150000	(198,923)	-	-	-	(41,698)	(138,926)	(18,183)	(116)	-
10800000	AC PR DPR EL PL SR	3150000	(6,297)	(264)	(4,637)	(1,396)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3150000	(38,485)	(1,613)	(28,342)	(8,529)	(578)	(1,840)	(239)	(2)	-
10800000	AC PR DPR EL PL SR	3150000	(4,160)	(64)	(1,106)	(332)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3157000	(34)	(1)	(25)	(8)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3160000	(12,777)	-	-	-	(2,678)	(8,923)	(1,168)	(7)	-
10800000	AC PR DPR EL PL SR	3160000	(238)	(10)	(175)	(53)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3160000	(2,176)	(91)	(1,603)	(482)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	3160000	(751)	(111)	(200)	(60)	(104)	(332)	(43)	(0)	-
10800000	AC PR DPR EL PL SR	3160000	(4,106)	(63)	(1,092)	(328)	(571)	(1,816)	(235)	(2)	-
10800000	AC PR DPR EL PL SR	3302000	(154)	(2)	(41)	(12)	(21)	(88)	(9)	(0)	-
10800000	AC PR DPR EL PL SR	3303000	(104)	(2)	(28)	(8)	(14)	(46)	(6)	(0)	-
10800000	AC PR DPR EL PL SR	3304000	(289)	(4)	(77)	(23)	(40)	(128)	(17)	(0)	-
10800000	AC PR DPR EL PL SR	3305000	(159)	(2)	(13)	(7)	(33)	(41)	(5)	(0)	-
10800000	AC PR DPR EL PL SR	3305000	(48)	(1)	(42)	(13)	(22)	(70)	(9)	(0)	-
10800000	AC PR DPR EL PL SR	3310000	(5,691)	(87)	(1,514)	(454)	(791)	(2,516)	(326)	(2)	-
10800000	AC PR DPR EL PL SR	3311000	(34,725)	(532)	(9,236)	(2,771)	(4,827)	(15,355)	(1,991)	(13)	-
10800000	AC PR DPR EL PL SR	3311000	(2,680)	(41)	(713)	(214)	(373)	(1,185)	(154)	(1)	-
10800000	AC PR DPR EL PL SR	3312000	(35,733)	(547)	(9,504)	(2,851)	(4,967)	(15,801)	(2,049)	(14)	-
10800000	AC PR DPR EL PL SR	3312000	(259)	(4)	(69)	(21)	(36)	(115)	(15)	(3)	-
10800000	AC PR DPR EL PL SR	3313000	(7,898)	(121)	(2,101)	(630)	(1,098)	(3,493)	(453)	(3)	-
10800000	AC PR DPR EL PL SR	3313000	(1,209)	(19)	(322)	(96)	(168)	(535)	(69)	(0)	-
10800000	AC PR DPR EL PL SR	3320000	(1,698)	(26)	(452)	(136)	(236)	(751)	(97)	(1)	-
10800000	AC PR DPR EL PL SR	3320000	(19,156)	(293)	(5,095)	(1,528)	(2,663)	(8,471)	(1,099)	(7)	-
10800000	AC PR DPR EL PL SR	3321000	(206,272)	(3,157)	(54,863)	(16,458)	(28,673)	(91,212)	(11,830)	(79)	-
10800000	AC PR DPR EL PL SR	3321000	(35,954)	(550)	(9,563)	(2,869)	(4,998)	(15,899)	(2,062)	(14)	-
10800000	AC PR DPR EL PL SR	3322000	(10,336)	(158)	(2,749)	(825)	(1,437)	(4,571)	(593)	(4)	-
10800000	AC PR DPR EL PL SR	3322000	(311)	(5)	(83)	(25)	(43)	(137)	(18)	(0)	-
10800000	AC PR DPR EL PL SR	3323000	(78)	(1)	(21)	(6)	(11)	(35)	(4)	(0)	-
10800000	AC PR DPR EL PL SR	3323000	(50)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
10800000	AC PR DPR EL PL SR	3330000	(54,307)	(831)	(14,444)	(4,333)	(7,549)	(24,014)	(3,115)	(21)	-
10800000	AC PR DPR EL PL SR	3330000	(22,774)	(348)	(6,047)	(1,814)	(3,160)	(10,053)	(1,304)	(9)	-
10800000	AC PR DPR EL PL SR	3340000	(36,037)	(552)	(9,585)	(2,875)	(5,009)	(15,935)	(2,067)	(14)	-
10800000	AC PR DPR EL PL SR	3340000	(7,614)	(117)	(2,025)	(608)	(1,058)	(3,367)	(437)	(3)	-
10800000	AC PR DPR EL PL SR	3347000	(2,759)	(42)	(734)	(220)	(384)	(1,220)	(158)	(1)	-
10800000	AC PR DPR EL PL SR	3347000	(17)	(0)	(4)	(1)	(1)	(7)	(0)	(0)	-
10800000	AC PR DPR EL PL SR	3350000	(125)	(2)	(33)	(10)	(17)	(55)	(7)	(0)	-
10800000	AC PR DPR EL PL SR	3350000	(1,446)	(22)	(385)	(115)	(201)	(639)	(83)	(1)	-
10800000	AC PR DPR EL PL SR	3360000	(10,765)	(165)	(2,863)	(859)	(1,496)	(4,760)	(617)	(4)	-
10800000	AC PR DPR EL PL SR	3360000	(1,293)	(20)	(344)	(103)	(180)	(572)	(74)	(0)	-



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3402000	SG	8,804	135	2,342	702	1,224	3,893	505	3	-
1080000	AC PR DPR EL PL SR 3403000	CAGE	(0)	-	-	-	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3410000	CAGE	(28,000)	-	-	-	(5,869)	(19,555)	(2,559)	(16)	-
1080000	AC PR DPR EL PL SR 3410000	CAGW	(14,525)	(609)	(10,697)	(3,219)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3410000	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3410000	SG	20,200	309	5,373	1,612	2,808	8,932	1,159	8	-
1080000	AC PR DPR EL PL SR 3410000	UT	(2)	-	-	-	(817)	(2,723)	(356)	(2)	-
1080000	AC PR DPR EL PL SR 3420000	CAGE	(3,899)	-	(447)	(135)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3420000	CAGW	(607)	(25)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3430000	CAGE	(185,108)	-	-	-	(38,802)	(129,278)	(16,920)	(108)	-
1080000	AC PR DPR EL PL SR 3430000	CAGW	(162,102)	(6,795)	(119,380)	(35,927)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3430000	SG	262,225	4,014	69,745	20,922	36,450	115,954	15,039	101	-
1080000	AC PR DPR EL PL SR 3440000	CAGE	(57,330)	-	-	-	(12,017)	(40,039)	(5,240)	(33)	-
1080000	AC PR DPR EL PL SR 3440000	CAGW	(47,404)	(1,987)	(34,911)	(10,506)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3440000	SG	(148)	(2)	(39)	(12)	(21)	(65)	(8)	(0)	-
1080000	AC PR DPR EL PL SR 3440000	UT	4,962	76	1,320	396	690	2,194	285	2	-
1080000	AC PR DPR EL PL SR 3440000	UT	(10)	-	-	-	-	(10)	-	-	-
1080000	AC PR DPR EL PL SR 3450000	CAGE	(27,882)	-	-	-	(5,845)	(19,473)	(2,549)	(16)	-
1080000	AC PR DPR EL PL SR 3450000	CAGW	(17,835)	(748)	(13,134)	(3,953)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3450000	SG	32,916	504	8,755	2,626	4,576	14,555	1,888	13	-
1080000	AC PR DPR EL PL SR 3450000	UT	(3)	-	-	-	(340)	(1,134)	(148)	(1)	-
1080000	AC PR DPR EL PL SR 3460000	CAGE	(1,624)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3460000	CAGW	(1,196)	(50)	(881)	(265)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3460000	SG	611	9	162	49	85	270	35	0	-
1080000	AC PR DPR EL PL SR 3502000	SG	(47,982)	(734)	(12,762)	(3,828)	(6,670)	(21,217)	(2,752)	(18)	-
1080000	AC PR DPR EL PL SR 3520000	SG	(58,223)	(897)	(15,592)	(4,677)	(8,149)	(25,923)	(3,362)	(22)	-
1080000	AC PR DPR EL PL SR 3530000	SG	(537,125)	(8,221)	(142,862)	(42,856)	(74,662)	(237,513)	(30,805)	(206)	-
1080000	AC PR DPR EL PL SR 3534000	CAGW	(767)	(32)	(565)	(170)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3534000	SG	(42,789)	(655)	(11,381)	(3,414)	(5,948)	(18,921)	(2,454)	(16)	-
1080000	AC PR DPR EL PL SR 3537000	SG	(6,490)	(99)	(1,726)	(518)	(902)	(2,870)	(372)	(2)	-
1080000	AC PR DPR EL PL SR 3550000	SG	(392,128)	(6,002)	(104,296)	(31,287)	(54,507)	(173,396)	(22,489)	(150)	-
1080000	AC PR DPR EL PL SR 3550000	SG	(429,882)	(6,580)	(114,338)	(34,299)	(59,755)	(190,091)	(24,654)	(165)	-
1080000	AC PR DPR EL PL SR 3560000	SG	(527,535)	(8,075)	(140,311)	(42,091)	(73,329)	(233,272)	(30,255)	(202)	-
1080000	AC PR DPR EL PL SR 3570000	SG	(1,378)	(21)	(366)	(110)	(192)	(609)	(79)	(1)	-
1080000	AC PR DPR EL PL SR 3580000	SG	(3,366)	(52)	(895)	(269)	(468)	(1,488)	(193)	(1)	-
1080000	AC PR DPR EL PL SR 3602000	SG	(5,260)	(81)	(1,399)	(420)	(731)	(2,326)	(302)	(2)	-
1080000	AC PR DPR EL PL SR 3602000	CA	(800)	(800)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	IDU	(530)	-	-	-	-	-	(530)	-	-
1080000	AC PR DPR EL PL SR 3602000	OR	(2,448)	-	(2,448)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	UT	(3,304)	-	-	-	-	(3,304)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	WA	(204)	-	-	(204)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	WYP	(1,548)	-	-	-	(1,548)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	WYU	(1,331)	-	-	-	(1,331)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	CA	(1,679)	(1,679)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	IDU	(912)	-	-	-	-	-	(912)	-	-
1080000	AC PR DPR EL PL SR 3610000	OR	(9,181)	-	(9,181)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	UT	(15,801)	-	-	-	-	(15,801)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	WA	(1,432)	-	-	(1,432)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	WYP	(4,199)	-	-	-	(4,199)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	WYU	(859)	-	-	-	(859)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	CA	(10,966)	(10,966)	-	-	-	-	(12,268)	-	-
1080000	AC PR DPR EL PL SR 3620000	IDU	(12,268)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	OR	(100,890)	-	(100,890)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	UT	(155,254)	-	-	-	-	(155,254)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	WA	(27,445)	-	-	(27,445)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	WYP	(44,405)	-	-	-	(44,405)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	WYU	(4,194)	-	-	-	(4,194)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	CA	(131)	(131)	-	-	-	-	-	-	-



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3627000	(165)	(165)	-	-	-	-	-	(165)	-
1080000	AC PR DPR EL PL SR	3627000	(1,485)	(1,485)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(2,059)	(2,059)	-	-	-	(2,059)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(466)	(466)	-	(466)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(816)	(816)	-	-	(816)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	(36)	(36)	-	-	-	(36)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(43,893)	(43,893)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(49,486)	(49,486)	-	-	-	-	(49,486)	-	-
1080000	AC PR DPR EL PL SR	3640000	(258,998)	(258,998)	-	(258,998)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(170,152)	(170,152)	-	-	-	(170,152)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(77,127)	(77,127)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(73,389)	(73,389)	-	-	(73,389)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	(16,208)	(16,208)	-	-	(16,208)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(22,686)	(22,686)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(17,098)	(17,098)	-	-	-	-	(17,098)	-	-
1080000	AC PR DPR EL PL SR	3650000	(139,902)	(139,902)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(86,734)	(86,734)	-	-	-	(86,734)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(37,937)	(37,937)	-	(37,937)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(44,338)	(44,338)	-	-	(44,338)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	(5,978)	(5,978)	-	-	(5,978)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(13,241)	(13,241)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(4,797)	(4,797)	-	-	-	-	(4,797)	-	-
1080000	AC PR DPR EL PL SR	3660000	(89,392)	(89,392)	-	-	-	(89,392)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(11,311)	(11,311)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(11,425)	(11,425)	-	-	(11,425)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	(3,123)	(3,123)	-	-	(3,123)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(13,763)	(13,763)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(13,286)	(13,286)	-	-	-	-	(13,286)	-	-
1080000	AC PR DPR EL PL SR	3670000	(97,939)	(97,939)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(209,321)	(209,321)	-	-	-	(209,321)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(25,311)	(25,311)	-	-	(25,311)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(13,888)	(13,888)	-	(13,888)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	(14,340)	(14,340)	-	-	(14,340)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(30,791)	(30,791)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(34,732)	(34,732)	-	-	-	-	(34,732)	-	-
1080000	AC PR DPR EL PL SR	3680000	(255,700)	(255,700)	-	(255,700)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(170,824)	(170,824)	-	-	-	(170,824)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(65,901)	(65,901)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(49,204)	(49,204)	-	-	(49,204)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	(7,798)	(7,798)	-	-	(7,798)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(4,334)	(4,334)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(4,967)	(4,967)	-	-	-	-	(4,967)	-	-
1080000	AC PR DPR EL PL SR	3691000	(47,141)	(47,141)	-	-	(47,141)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(41,211)	(41,211)	-	-	-	(41,211)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(9,913)	(9,913)	-	(9,913)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(7,564)	(7,564)	-	-	(7,564)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	(1,234)	(1,234)	-	-	(1,234)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(9,259)	(9,259)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(14,425)	(14,425)	-	-	-	-	(14,425)	-	-
1080000	AC PR DPR EL PL SR	3692000	(101,237)	(101,237)	-	(101,237)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(78,911)	(78,911)	-	-	-	(78,911)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(23,752)	(23,752)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(20,875)	(20,875)	-	-	(20,875)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	(5,975)	(5,975)	-	-	(5,975)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(1,187)	(1,187)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	(9,183)	(9,183)	-	-	-	-	(9,183)	-	-
1080000	AC PR DPR EL PL SR	3700000	(24,139)	(24,139)	-	-	-	-	-	-	-



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR 37000000	UT	(56,453)	-	-	-	-	-	(56,453)	-	-
10800000	AC PR DPR EL PL SR 37000000	WA	(8,329)	-	-	(8,329)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37000000	WYU	(8,271)	-	-	-	(8,271)	-	-	-	-
10800000	AC PR DPR EL PL SR 37000000	WYU	(1,683)	-	-	-	(1,683)	-	-	-	-
10800000	AC PR DPR EL PL SR 37100000	CA	(261)	(261)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37100000	IDU	(129)	-	-	-	-	-	(129)	-	-
10800000	AC PR DPR EL PL SR 37100000	OR	(2,140)	-	(2,140)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37100000	UT	(3,377)	-	-	-	-	(3,377)	-	-	-
10800000	AC PR DPR EL PL SR 37100000	WA	(428)	-	-	(428)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37100000	WYP	(825)	-	-	-	(825)	-	-	-	-
10800000	AC PR DPR EL PL SR 37100000	WYU	(141)	-	-	-	(141)	-	-	-	-
10800000	AC PR DPR EL PL SR 37300000	CA	(407)	(407)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37300000	IDU	(476)	-	-	-	-	-	(476)	-	-
10800000	AC PR DPR EL PL SR 37300000	OR	(12,670)	-	(12,670)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37300000	UT	(13,488)	-	-	(13,488)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37300000	WA	(1,787)	-	-	(1,787)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 37300000	WYP	(4,039)	-	-	-	(4,039)	-	-	-	-
10800000	AC PR DPR EL PL SR 37300000	WYU	(1,279)	-	-	-	(1,279)	-	-	-	-
10800000	AC PR DPR EL PL SR 38920000	IDU	(3)	-	-	-	-	-	(3)	-	-
10800000	AC PR DPR EL PL SR 38920000	OR	(0)	-	-	(0)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 38920000	SG	(0)	(0)	-	(0)	-	(0)	(0)	(0)	-
10800000	AC PR DPR EL PL SR 38920000	SO	(5)	(0)	(1)	(0)	(0)	(1)	(2)	(0)	(0)
10800000	AC PR DPR EL PL SR 38920000	UT	(22)	-	-	-	-	-	(22)	-	-
10800000	AC PR DPR EL PL SR 38920000	WYP	(11)	-	-	-	-	(11)	-	-	-
10800000	AC PR DPR EL PL SR 38920000	WYU	(5)	-	-	-	-	(5)	-	-	-
10800000	AC PR DPR EL PL SR 39000000	CA	(881)	(881)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39000000	CAEE	(248)	-	-	-	-	(58)	(166)	(23)	(0)
10800000	AC PR DPR EL PL SR 39000000	CAGE	(147)	-	-	-	-	(31)	(103)	(13)	(0)
10800000	AC PR DPR EL PL SR 39000000	CAGW	(84)	(4)	-	(62)	(19)	-	-	-	-
10800000	AC PR DPR EL PL SR 39000000	CN	(2,564)	(59)	(787)	(173)	-	(184)	(1,253)	(109)	-
10800000	AC PR DPR EL PL SR 39000000	IDU	(5,204)	-	-	-	-	-	-	(5,204)	-
10800000	AC PR DPR EL PL SR 39000000	OR	(11,128)	-	(11,128)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39000000	SG	(2,709)	(41)	(721)	(216)	(377)	(1,198)	(155)	(1)	-
10800000	AC PR DPR EL PL SR 39000000	SO	(32,495)	(672)	(8,274)	(2,302)	(4,392)	(14,920)	(1,925)	(9)	-
10800000	AC PR DPR EL PL SR 39000000	UT	(13,789)	-	-	-	-	-	(13,789)	-	-
10800000	AC PR DPR EL PL SR 39000000	WA	(7,979)	-	-	(7,979)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39000000	WYP	(1,759)	-	-	-	(1,759)	-	-	-	-
10800000	AC PR DPR EL PL SR 39000000	WYU	(1,474)	-	-	-	(1,474)	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	CA	(95)	(95)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	CAEE	(3)	-	-	-	-	(1)	(2)	(0)	-
10800000	AC PR DPR EL PL SR 39100000	CAGE	(661)	-	-	-	(139)	(462)	(60)	(0)	-
10800000	AC PR DPR EL PL SR 39100000	CAGW	(17)	(1)	(12)	(4)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	CN	(873)	(20)	(268)	(59)	(62)	(427)	(37)	-	-
10800000	AC PR DPR EL PL SR 39100000	IDU	(28)	-	-	-	-	-	-	(28)	-
10800000	AC PR DPR EL PL SR 39100000	JBG	(62)	(3)	(45)	(14)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	OR	(1,008)	-	(1,008)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	SG	(119)	(2)	(32)	(9)	(17)	(53)	(7)	(0)	-
10800000	AC PR DPR EL PL SR 39100000	SO	(7,008)	(145)	(1,784)	(497)	(947)	(3,218)	(415)	(2)	-
10800000	AC PR DPR EL PL SR 39100000	UT	(360)	-	-	-	-	-	(360)	-	-
10800000	AC PR DPR EL PL SR 39100000	WA	(41)	-	-	(41)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	WYP	(269)	-	-	-	(269)	-	-	-	-
10800000	AC PR DPR EL PL SR 39100000	WYU	(16)	-	-	-	(16)	-	-	-	-
10800000	AC PR DPR EL PL SR 39120000	CA	(14)	(14)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39120000	CAEE	(13)	-	-	-	-	(8)	-	(1)	(0)
10800000	AC PR DPR EL PL SR 39120000	CAGE	(794)	-	-	-	(166)	(555)	(73)	(0)	-
10800000	AC PR DPR EL PL SR 39120000	CAGW	(110)	(5)	(81)	(24)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39120000	CN	(1,712)	(39)	(525)	(115)	(123)	(837)	(73)	-	-
10800000	AC PR DPR EL PL SR 39120000	IDU	(193)	-	-	-	-	-	(193)	-	-



**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR 3912000	JBG (70)	(70)	(3)	(32)	(16)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3912000	OR (367)	(367)	-	(367)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3912000	SG (371)	(371)	(6)	(99)	(30)	(52)	(164)	(21)	(0)	(0)
10800000	AC PR DPR EL PL SR 3912000	SO (26,321)	(26,321)	(544)	(6,702)	(1,865)	(3,558)	(12,085)	(1,560)	(7)	(7)
10800000	AC PR DPR EL PL SR 3912000	UT (307)	(307)	-	-	-	-	-	(307)	-	-
10800000	AC PR DPR EL PL SR 3912000	WA (151)	(151)	-	-	(151)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3912000	WYP (928)	(928)	-	-	-	(928)	-	-	-	-
10800000	AC PR DPR EL PL SR 3912000	WYU (25)	(25)	-	-	-	(25)	-	-	-	-
10800000	AC PR DPR EL PL SR 3913000	CAGE (19)	(19)	-	-	-	(19)	(4)	(13)	(2)	(0)
10800000	AC PR DPR EL PL SR 3913000	CAGW (7)	(7)	(0)	(5)	(2)	(2)	-	-	-	-
10800000	AC PR DPR EL PL SR 3913000	CN (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
10800000	AC PR DPR EL PL SR 3913000	OR (2)	(2)	-	(2)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3913000	SO (66)	(66)	(1)	(17)	(5)	(9)	(30)	(4)	(0)	(0)
10800000	AC PR DPR EL PL SR 3913000	UT (5)	(5)	-	-	-	-	-	(5)	-	-
10800000	AC PR DPR EL PL SR 3913000	WYU (4)	(4)	-	-	-	(4)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920100	CA (35)	(35)	(35)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920100	CAEE (19)	(19)	-	-	-	(19)	(4)	(13)	(2)	(0)
10800000	AC PR DPR EL PL SR 3920100	CAGE (138)	(138)	-	-	-	(29)	(96)	(13)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920100	CAGW (1)	(1)	(0)	(1)	-	(0)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920100	IDU (142)	(142)	-	-	-	-	-	(142)	-	-
10800000	AC PR DPR EL PL SR 3920100	JBG (30)	(30)	(1)	(22)	(7)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920100	OR (862)	(862)	-	(862)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920100	SG (158)	(158)	(2)	(42)	(13)	(22)	(70)	(9)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920100	SO (359)	(359)	(7)	(91)	(25)	(49)	(165)	(21)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920100	UT (1,536)	(1,536)	-	-	-	-	(1,536)	-	-	-
10800000	AC PR DPR EL PL SR 3920100	WA (135)	(135)	-	-	(135)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920100	WYP (273)	(273)	-	-	-	(273)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920200	OR (65)	(65)	-	(65)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920200	SO (74)	(74)	(2)	(19)	(5)	(10)	(34)	(4)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920200	UT (207)	(207)	-	-	-	-	(207)	-	-	-
10800000	AC PR DPR EL PL SR 3920200	WA (4)	(4)	-	-	-	(4)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920200	WYP (15)	(15)	-	-	-	(15)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	CA (201)	(201)	(201)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	CAEE (50)	(50)	-	-	-	(12)	(34)	(5)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920400	CAGE (2,277)	(2,277)	-	-	-	(477)	(1,590)	(208)	(1)	(1)
10800000	AC PR DPR EL PL SR 3920400	CAGW (66)	(66)	(3)	(48)	(15)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	IDU (943)	(943)	-	-	-	-	-	(943)	-	-
10800000	AC PR DPR EL PL SR 3920400	JBG (499)	(499)	(21)	(367)	(111)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	OR (2,944)	(2,944)	-	(2,944)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	SG (1,841)	(1,841)	(28)	(490)	(147)	(256)	(814)	(106)	(1)	(1)
10800000	AC PR DPR EL PL SR 3920400	SO (742)	(742)	(15)	(189)	(53)	(100)	(341)	(44)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920400	UT (4,781)	(4,781)	-	-	-	-	(4,781)	-	-	-
10800000	AC PR DPR EL PL SR 3920400	WA (983)	(983)	-	-	(983)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	WYP (815)	(815)	-	-	-	(815)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920400	WYU (250)	(250)	-	-	-	(250)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	CA (435)	(435)	(435)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	CAEE (161)	(161)	-	-	-	(38)	(108)	(15)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920500	CAGE (1,192)	(1,192)	-	-	-	(250)	(832)	(109)	(1)	(1)
10800000	AC PR DPR EL PL SR 3920500	CAGW (1)	(1)	(0)	(0)	(0)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	IDU (1,393)	(1,393)	-	-	-	-	-	(1,393)	-	-
10800000	AC PR DPR EL PL SR 3920500	JBG (258)	(258)	(11)	(190)	(57)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	OR (8,221)	(8,221)	-	(8,221)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	SG (2,284)	(2,284)	(35)	(608)	(182)	(318)	(1,010)	(131)	(1)	(1)
10800000	AC PR DPR EL PL SR 3920500	SO (234)	(234)	(5)	(59)	(17)	(32)	(107)	(14)	(0)	(0)
10800000	AC PR DPR EL PL SR 3920500	UT (9,684)	(9,684)	-	-	-	-	(9,684)	-	-	-
10800000	AC PR DPR EL PL SR 3920500	WA (1,812)	(1,812)	-	-	(1,812)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	WYP (1,816)	(1,816)	-	-	-	(1,816)	-	-	-	-
10800000	AC PR DPR EL PL SR 3920500	WYU (423)	(423)	-	-	-	(423)	-	-	-	-



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920600	CAEE (3)	(908)	-	-	-	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3920600	CAGE	(908)	-	-	-	(190)	(634)	(83)	(1)	-
1080000	AC PR DPR EL PL SR 3920600	CAGW	(7)	(0)	(5)	(2)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	JBG	(455)	(19)	(335)	(101)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	OR	(825)	(125)	(233)	(70)	(122)	(387)	(50)	(0)	-
1080000	AC PR DPR EL PL SR 3920600	SG	(113)	-	-	-	-	(113)	-	-	-
1080000	AC PR DPR EL PL SR 3920600	UT	(219)	(219)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	CA	(31)	-	-	-	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	CAEE	(338)	-	-	-	(71)	(236)	(31)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	CAGE	(2)	(0)	(2)	(1)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	CAGW	(442)	-	-	-	-	-	(442)	-	-
1080000	AC PR DPR EL PL SR 3920900	IDU	(48)	(2)	(35)	(11)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	JBG	(1,642)	-	(1,642)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	OR	(370)	(6)	(98)	(30)	(51)	(164)	(21)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	SG	(337)	(7)	(86)	(24)	(45)	(155)	(20)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	SO	(3,355)	-	-	-	-	(3,355)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	UT	(375)	-	-	(375)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	WA	(1,261)	-	-	-	(1,261)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	WYP	(260)	-	-	-	(260)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	WYU	(78)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	CA	(5)	-	-	-	(1)	(3)	(0)	(0)	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	(273)	-	-	-	(57)	(191)	(25)	(0)	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	(9)	(0)	(6)	(2)	-	-	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	(48)	-	-	-	-	-	(48)	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(3)	(0)	(2)	(1)	-	-	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	(247)	-	(247)	-	-	-	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(177)	(3)	(47)	(14)	(25)	(78)	(10)	(0)	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(35)	(1)	(9)	(2)	(5)	(16)	(2)	(0)	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(175)	-	-	-	-	(175)	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(60)	-	-	(60)	-	-	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(125)	-	-	-	(125)	-	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(19)	-	-	-	(19)	-	-	-	-
1080000	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(195)	-	-	-	(41)	(136)	(18)	(0)	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	CAGE	(0)	(0)	(0)	(0)	-	-	-	-	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	CAGW	(60)	(3)	(44)	(13)	-	-	-	-	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	JBG	(235)	-	(235)	-	-	-	-	-	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	OR	(84)	(1)	(22)	(7)	(12)	(37)	(5)	(0)	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	SG	(146)	(3)	(37)	(10)	(20)	(67)	(9)	(0)	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	SO	(745)	-	-	-	-	(745)	-	-	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	UT	(153)	-	-	(153)	-	-	-	-	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	WA	(56)	-	-	-	(56)	-	-	-	-
1080000	OVER-THE-ROAD SEMI-TRACTORS	WYP	(1,178)	(24)	(300)	(83)	(159)	(541)	(70)	(0)	-
1080000	TRANSPORTATION EQUIPMENT	CA	(102)	(102)	-	-	-	-	-	-	-
1080000	STORES EQUIPMENT	CAGE	(1,761)	-	-	-	(369)	(1,230)	(161)	(1)	-
1080000	STORES EQUIPMENT	CAGW	(91)	(4)	(67)	(20)	-	-	-	-	-
1080000	STORES EQUIPMENT	IDU	(292)	-	-	-	-	-	(292)	-	-
1080000	STORES EQUIPMENT	JBG	(397)	(17)	(292)	(88)	-	-	-	-	-
1080000	STORES EQUIPMENT	OR	(1,345)	-	(1,345)	-	-	-	-	-	-
1080000	STORES EQUIPMENT	SG	(508)	(8)	(135)	(41)	(71)	(225)	(29)	(0)	-
1080000	STORES EQUIPMENT	SO	(125)	(3)	(32)	(9)	(17)	(58)	(7)	(0)	-
1080000	STORES EQUIPMENT	UT	(1,737)	-	-	-	-	(1,737)	-	-	-
1080000	STORES EQUIPMENT	WA	(374)	-	-	(374)	-	-	-	-	-
1080000	STORES EQUIPMENT	WYP	(561)	-	-	-	(561)	-	-	-	-
1080000	STORES EQUIPMENT	WYU	(1)	-	-	-	(1)	-	-	-	-
1080000	"TLS, SHOP, GAR EQUIPMENT"	CA	(388)	(388)	-	-	-	-	-	-	-
1080000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	(78)	-	-	-	(18)	(52)	(7)	(0)	-
1080000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	(8,097)	-	-	-	(1,697)	(5,655)	(740)	(5)	-



**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR 39400000	CAGW	(343)	(14)	(252)	(76)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39400000	IDU	(1,163)	-	-	-	-	-	(1,163)	-	-
10800000	AC PR DPR EL PL SR 39400000	JBG	(1,564)	(66)	(1,152)	(347)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39400000	OR	(5,474)	-	(5,474)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39400000	SG	(1,474)	(23)	(392)	(118)	(205)	(652)	(85)	(1)	-
10800000	AC PR DPR EL PL SR 39400000	SO	(1,450)	(30)	(369)	(103)	-	(196)	(666)	(0)	-
10800000	AC PR DPR EL PL SR 39400000	UT	(7,372)	-	-	-	-	(7,372)	-	-	-
10800000	AC PR DPR EL PL SR 39400000	WA	(1,330)	-	(1,330)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39400000	WYP	(1,947)	-	-	(1,947)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39400000	WYU	(286)	-	-	(286)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	CA	(186)	(186)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	CAEE	(657)	-	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	CAGE	(1,829)	-	-	-	-	(154)	(442)	(61)	(0)
10800000	AC PR DPR EL PL SR 39500000	CAGW	(105)	(4)	(77)	(23)	-	(383)	(1,278)	(167)	(1)
10800000	AC PR DPR EL PL SR 39500000	IDU	(760)	-	-	-	-	-	-	(760)	-
10800000	AC PR DPR EL PL SR 39500000	JBG	(160)	(7)	(118)	(36)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	OR	(4,473)	-	(4,473)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	SG	(1,664)	(25)	(443)	(133)	(231)	(736)	(95)	-	-
10800000	AC PR DPR EL PL SR 39500000	SO	(2,741)	(57)	(698)	(194)	(370)	(1,258)	(162)	(1)	-
10800000	AC PR DPR EL PL SR 39500000	UT	(3,854)	-	-	-	-	(3,854)	-	-	-
10800000	AC PR DPR EL PL SR 39500000	WA	(777)	-	-	(777)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	WYP	(1,303)	-	-	(1,303)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39500000	WYU	(83)	-	-	(83)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39603000	CA	(820)	(820)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39603000	CAGE	(77)	-	-	-	-	(16)	(54)	(7)	(0)
10800000	AC PR DPR EL PL SR 39603000	IDU	(1,730)	-	-	-	-	-	(1,730)	-	-
10800000	AC PR DPR EL PL SR 39603000	OR	(8,627)	-	(8,627)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39603000	SG	(239)	(4)	(64)	(19)	(33)	(106)	(14)	(0)	-
10800000	AC PR DPR EL PL SR 39603000	SO	(787)	(16)	(200)	(56)	(106)	(361)	(47)	(0)	-
10800000	AC PR DPR EL PL SR 39603000	UT	(6,977)	-	-	-	-	(6,977)	-	-	-
10800000	AC PR DPR EL PL SR 39603000	WA	(1,864)	-	-	(1,864)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39603000	WYP	(2,871)	-	-	(2,871)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39603000	WYU	(500)	-	-	(500)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39607000	CA	(10)	(10)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39607000	IDU	(127)	-	-	-	-	-	-	(127)	-
10800000	AC PR DPR EL PL SR 39607000	OR	(557)	-	(557)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39607000	SG	(82)	(1)	(22)	(7)	(11)	(36)	(5)	(0)	-
10800000	AC PR DPR EL PL SR 39607000	UT	(251)	-	-	-	-	(251)	-	-	-
10800000	AC PR DPR EL PL SR 39607000	WYU	(103)	-	-	(103)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39608000	CA	(394)	(394)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39608000	CAGE	(25)	-	-	-	-	(5)	(18)	(2)	(0)
10800000	AC PR DPR EL PL SR 39608000	IDU	(1,070)	-	-	-	-	-	(1,070)	-	-
10800000	AC PR DPR EL PL SR 39608000	JBG	(18)	(1)	(13)	(4)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39608000	OR	(5,715)	-	(5,715)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39608000	SG	(579)	(9)	(154)	(46)	(80)	(256)	(33)	(0)	-
10800000	AC PR DPR EL PL SR 39608000	SO	(617)	(13)	(157)	(44)	(83)	(283)	(37)	(0)	-
10800000	AC PR DPR EL PL SR 39608000	UT	(5,339)	-	-	-	-	(5,339)	-	-	-
10800000	AC PR DPR EL PL SR 39608000	WA	(1,763)	-	-	(1,763)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39608000	WYP	(1,461)	-	-	(1,461)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39610000	WYU	(285)	-	-	(285)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39610000	CAGE	(636)	-	-	-	-	(133)	(444)	(58)	(0)
10800000	AC PR DPR EL PL SR 39610000	JBG	(4)	(0)	(3)	(1)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39610000	OR	(257)	(11)	(189)	(57)	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39610000	SG	(218)	-	(218)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR 39610000	SO	(410)	(6)	(109)	(33)	(57)	(181)	(24)	(0)	-
10800000	AC PR DPR EL PL SR 39610000	UT	(4)	-	-	-	-	(4)	-	-	-
10800000	AC PR DPR EL PL SR 39611000	CAGE	(7,447)	-	-	-	-	(1,561)	(5,201)	(681)	(4)
10800000	AC PR DPR EL PL SR 39611000	CAGW	(16)	(1)	(12)	(4)	-	-	-	-	-



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR	JBG	(1,502)	(63)	(1,106)	(333)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	OR	(448)	-	(448)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	SG	(615)	(9)	(164)	(49)	(86)	(272)	(35)	(35)	(0)
10800000	AC PR DPR EL PL SR	SO	(593)	(12)	(151)	(42)	(80)	(272)	(35)	(35)	(0)
10800000	AC PR DPR EL PL SR	UT	(692)	-	-	-	(185)	(692)	-	-	-
10800000	AC PR DPR EL PL SR	WYP	(185)	-	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CA	(465)	(465)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	IDU	(1,160)	-	-	-	-	-	(1,160)	-	-
10800000	AC PR DPR EL PL SR	OR	(5,077)	-	(5,077)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	SG	(192)	(3)	(51)	(15)	(27)	(85)	(11)	(11)	(0)
10800000	AC PR DPR EL PL SR	SO	(633)	(13)	(161)	(45)	(86)	(290)	(37)	(37)	(0)
10800000	AC PR DPR EL PL SR	UT	(6,117)	-	-	-	-	(6,117)	-	-	-
10800000	AC PR DPR EL PL SR	WA	(1,193)	-	-	(1,193)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYP	(1,205)	-	-	-	(1,205)	-	-	-	-
10800000	AC PR DPR EL PL SR	WYU	(233)	-	-	(233)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CA	(281)	(281)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CAEE	(124)	-	-	-	-	(29)	(83)	(12)	(0)
10800000	AC PR DPR EL PL SR	CAGE	(1,026)	-	-	-	(215)	(716)	(94)	(1)	-
10800000	AC PR DPR EL PL SR	CAGW	(34)	(1)	(25)	(8)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	IDU	(648)	-	-	-	-	-	(648)	-	-
10800000	AC PR DPR EL PL SR	JBG	(368)	(15)	(271)	(82)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	OR	(1,257)	-	(1,257)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	SG	(1,207)	(18)	(321)	(96)	(168)	(534)	(69)	(69)	(0)
10800000	AC PR DPR EL PL SR	SO	(256)	(5)	(65)	(18)	(35)	(117)	(15)	(15)	(0)
10800000	AC PR DPR EL PL SR	UT	(2,230)	-	-	-	-	(2,230)	-	-	-
10800000	AC PR DPR EL PL SR	WA	(537)	-	(537)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYP	(600)	-	-	(600)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYU	(247)	-	-	(247)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CA	(2,195)	(2,195)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CAEE	(138)	-	-	-	(32)	(92)	(13)	(13)	(0)
10800000	AC PR DPR EL PL SR	CAGE	(11,859)	-	-	-	(2,486)	(8,282)	(1,084)	(7)	-
10800000	AC PR DPR EL PL SR	CAGW	(804)	(34)	(592)	(178)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CN	(1,860)	(43)	(571)	(125)	(133)	(909)	(79)	-	-
10800000	AC PR DPR EL PL SR	IDU	(5,430)	-	-	-	-	-	(5,430)	-	-
10800000	AC PR DPR EL PL SR	JBG	(1,055)	(44)	(777)	(234)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	OR	(29,625)	-	(29,625)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	SG	(63,247)	(968)	(16,822)	(5,046)	(8,792)	(27,967)	(3,627)	(24)	-
10800000	AC PR DPR EL PL SR	SO	(41,529)	(859)	(10,574)	(2,942)	(5,613)	(19,068)	(2,461)	(12)	-
10800000	AC PR DPR EL PL SR	UT	(26,103)	-	-	-	-	(26,103)	-	-	-
10800000	AC PR DPR EL PL SR	WA	(5,241)	-	-	(5,241)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYP	(10,823)	-	-	(10,823)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYU	(2,675)	-	-	-	(2,675)	-	-	-	-
10800000	AC PR DPR EL PL SR	CA	(246)	(246)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CAEE	(71)	-	-	-	-	(17)	(48)	(7)	(0)
10800000	AC PR DPR EL PL SR	CAGE	(1,429)	-	-	-	(300)	(998)	(131)	(1)	-
10800000	AC PR DPR EL PL SR	CAGW	(24)	(1)	(18)	(5)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	IDU	(254)	-	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	JBG	(498)	(21)	(367)	(110)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	OR	(2,070)	-	(2,070)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	SG	(1,247)	(19)	(332)	(99)	(173)	(551)	(72)	(72)	(0)
10800000	AC PR DPR EL PL SR	SO	(274)	(6)	(70)	(19)	(37)	(126)	(16)	(16)	(0)
10800000	AC PR DPR EL PL SR	UT	(1,633)	-	-	-	-	(1,633)	-	-	-
10800000	AC PR DPR EL PL SR	WA	(429)	-	-	(429)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYP	(510)	-	-	(510)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYU	(91)	-	-	-	(91)	-	-	-	-
10800000	AC PR DPR EL PL SR	CA	(30)	(30)	-	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	CAEE	(3)	(3)	-	-	(1)	(2)	(0)	(0)	-
10800000	AC PR DPR EL PL SR	CAGE	(963)	-	-	-	(202)	(673)	(88)	(1)	-





**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR	CAGW	(16)	(1)	(12)	(4)	(4)	-	-	-	-
10800000	AC PR DPR EL PL SR	CN	(50)	(1)	(15)	(3)	(3)	(4)	(24)	(2)	-
10800000	AC PR DPR EL PL SR	IDU	(38)	-	-	-	-	-	-	(38)	-
10800000	AC PR DPR EL PL SR	JBG	(94)	(4)	(69)	(21)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	OR	(592)	-	(592)	-	-	-	-	-	-
10800000	AC PR DPR EL PL SR	SG	(416)	(6)	(111)	(33)	(58)	(184)	(24)	(0)	(0)
10800000	AC PR DPR EL PL SR	SO	(1,422)	(29)	(382)	(101)	(192)	(653)	(84)	(0)	(0)
10800000	AC PR DPR EL PL SR	UT	(607)	-	-	-	-	(607)	-	-	-
10800000	AC PR DPR EL PL SR	WA	(98)	-	-	(98)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WY	(86)	-	-	(86)	-	-	-	-	-
10800000	AC PR DPR EL PL SR	WYU	(13)	-	-	-	(13)	-	-	-	-
<b>10800000 Total</b>			<b>(10,017,619)</b>	<b>(245,957)</b>	<b>(2,676,899)</b>	<b>(749,467)</b>	<b>(1,366,022)</b>	<b>(4,377,897)</b>	<b>(598,695)</b>	<b>(2,681)</b>	<b>(2,681)</b>
10830000	AC PR DPR-REMOVAL	IDU	866	-	-	-	-	-	-	866	-
10830000	AC PR DPR-REMOVAL	UT	(17,054)	-	-	-	-	(17,054)	-	-	-
10830000	AC PR DPR-REMOVAL	WY	(2,834)	-	-	(2,834)	-	-	-	-	-
10830000	AC PR DPR-REMOVAL	CAGE	(2,681)	-	-	-	(562)	(1,872)	(245)	(2)	-
10830000	AC PR DPR-REMOVAL	WA	(889)	-	-	(889)	-	-	-	-	-
<b>10830000 Total</b>			<b>(22,591)</b>	<b>-</b>	<b>-</b>	<b>(889)</b>	<b>(3,396)</b>	<b>(18,926)</b>	<b>621</b>	<b>(2)</b>	<b>(2)</b>
10850000	AC PR DPR-ACCRUAL	CAGE	(192)	-	-	-	(40)	(134)	(18)	(0)	-
10850000	AC PR DPR-ACCRUAL	CAGW	(43)	(2)	(32)	(10)	(10)	-	-	-	-
10850000	AC PR DPR-ACCRUAL	JBG	(47)	(2)	(34)	(10)	(10)	-	-	-	-
10850000	AC PR DPR-ACCRUAL	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
10850000	AC PR DPR-ACCRUAL	SG-P	(16)	(0)	(4)	(1)	(1)	(2)	(7)	(1)	(0)
10850000	AC PR DPR-ACCRUAL	SG	(909)	(14)	(242)	(72)	(126)	(402)	(52)	(0)	-
10850000	AC PR DPR-ACCRUAL	CA	(12)	(12)	-	-	-	-	-	-	-
10850000	AC PR DPR-ACCRUAL	IDU	(19)	-	-	-	-	-	-	(19)	-
10850000	AC PR DPR-ACCRUAL	OR	(79)	-	(79)	-	-	-	-	-	-
10850000	AC PR DPR-ACCRUAL	UT	(160)	-	-	-	-	(160)	-	-	-
10850000	AC PR DPR-ACCRUAL	WA	(15)	-	-	(15)	-	-	-	-	-
10850000	AC PR DPR-ACCRUAL	WY	(39)	-	-	-	(39)	-	-	-	-
10850000	AC PR DPR-ACCRUAL	CAGE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
10850000	AC PR DPR-ACCRUAL	CAGW	(254)	(5)	(65)	(18)	(34)	(117)	(15)	(0)	-
10850000	AC PR DPR-ACCRUAL	SO	(0)	-	-	-	-	(0)	-	-	-
10850000	AC PR DPR-ACCRUAL	UT	1,075	22	274	76	145	494	64	0	-
10850000	AC PR DPR-ACCRUAL	SO	414	-	-	-	-	-	-	-	414
10850000	AC PR DPR-ACCRUAL	OTHER	989	-	-	-	-	-	-	-	989
10850000	AC PR DPR-ACCRUAL	Accum Depr - Hydro - ID Klamath Adj	(6,593)	(101)	(1,753)	(526)	(916)	(2,915)	(378)	(3)	-
10850000	AC PR DPR-ACCRUAL	SG-P	(430)	(7)	(114)	(34)	(60)	(190)	(25)	(0)	-
10850000	AC PR DPR-ACCRUAL	CAGE	25,052	-	-	-	5,251	17,496	2,290	15	-
10850000	AC PR DPR-ACCRUAL	SG	4,425	68	1,177	353	615	1,957	254	2	-
10850000	AC PR DPR-ACCRUAL	CA	410	410	-	-	-	-	-	-	-
10850000	AC PR DPR-ACCRUAL	IDU	621	-	-	-	-	-	621	-	-
10850000	AC PR DPR-ACCRUAL	OR	2,023	-	2,023	-	-	-	-	-	-
10850000	AC PR DPR-ACCRUAL	UT	2,263	-	-	-	-	2,263	-	-	-
10850000	AC PR DPR-ACCRUAL	WA	496	-	-	496	-	-	-	-	-
10850000	AC PR DPR-ACCRUAL	WYU	858	-	-	-	858	-	-	-	-
10850000	AC PR DPR-ACCRUAL	SO	298	6	76	21	40	137	18	0	-
10850000	AC PR DPR-ACCRUAL	CAGE	(34)	-	-	-	(7)	(24)	(3)	(0)	-
10850000	AC PR DPR-ACCRUAL	SG	34	1	9	3	5	15	2	0	-
<b>10850000 Total</b>			<b>30,106</b>	<b>364</b>	<b>1,231</b>	<b>261</b>	<b>5,688</b>	<b>18,408</b>	<b>2,737</b>	<b>13</b>	<b>1,403</b>
<b>Grand Total</b>			<b>(10,010,104)</b>	<b>(245,593)</b>	<b>(2,675,668)</b>	<b>(750,995)</b>	<b>(1,363,730)</b>	<b>(4,378,415)</b>	<b>(595,337)</b>	<b>(2,669)</b>	<b>1,403</b>



**Amortization Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3020000	IDU	(977)	-	-	-	-	-	-	(977)	-
1110000	FRANCHISES AND CONSENTS	SG	(5,842)	(89)	(1,554)	(466)	(812)	(2,583)	(335)	(2)	-
1110000	AC PR AMR EL PT SR 3020000	SG-P	(1,157,770)	(1,772)	(30,792)	(9,237)	(16,092)	(51,193)	(6,639)	(44)	-
1110000	FRANCHISES AND CONSENTS	SG-U	(6,308)	(97)	(1,678)	(503)	(877)	(2,790)	(362)	(2)	-
1110000	AC PR AMR EL PT SR 3020000	UT	32,081	-	-	-	-	32,081	-	-	-
1110000	AC PR AMR EL PT SR 3031040	CAGE	(5)	-	-	-	(1)	(4)	(0)	(0)	-
1110000	AC PR AMR EL PT SR 3031040	CAGW	(3,307)	(139)	(2,435)	(733)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031040	OR	(126)	-	(126)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031040	SG	(14,057)	(215)	(3,739)	(1,122)	(1,954)	(6,216)	(806)	(5)	-
1110000	AC PR AMR EL PT SR 3031040	UT	(106)	-	-	-	-	(106)	-	-	-
1110000	AC PR AMR EL PT SR 3031040	WYP	(202)	-	-	-	(202)	-	-	-	-
1110000	AC PR AMR EL PT SR 3031050	SO	(11,075)	(229)	(2,820)	(785)	(1,497)	(5,085)	(656)	(3)	-
1110000	AC PR AMR EL PT SR 3031080	SO	(3,293)	(68)	(838)	(233)	(445)	(1,512)	(195)	(1)	-
1110000	AC PR AMR EL PT SR 3031230	SO	(4,410)	(91)	(1,123)	(312)	(596)	(2,025)	(261)	(1)	-
1110000	AC PR AMR EL PT SR 3031680	SO	(14,080)	(2,937)	(3,585)	(997)	(1,903)	(6,465)	(834)	(4)	-
1110000	AC PR AMR EL PT SR 3031830	CN	(128,060)	(2,937)	(39,293)	(8,635)	(9,170)	(62,593)	(5,432)	-	-
1110000	AC PR AMR EL PT SR 3032040	SO	(161,860)	(3,348)	(41,214)	(11,467)	(21,877)	(74,318)	(9,591)	(46)	-
1110000	AC PR AMR EL PT SR 3032130	SG	(468)	(7)	(125)	(37)	(65)	(207)	(27)	(0)	-
1110000	AC PR AMR EL PT SR 3032140	SO	(332)	(7)	(85)	(24)	(45)	(152)	(20)	(0)	-
1110000	AC PR AMR EL PT SR 3032150	SO	(734)	(15)	(187)	(52)	(99)	(337)	(43)	(0)	-
1110000	AC PR AMR EL PT SR 3032160	SO	(212)	(4)	(54)	(15)	(29)	(98)	(13)	(0)	-
1110000	AC PR AMR EL PT SR 3032170	SO	(90)	(2)	(23)	(6)	(12)	(41)	(5)	(0)	-
1110000	AC PR AMR EL PT SR 3032180	SO	(40)	(1)	(10)	(3)	(5)	(19)	(2)	(0)	-
1110000	AC PR AMR EL PT SR 3032190	SO	(686)	(14)	(175)	(49)	(93)	(315)	(41)	(0)	-
1110000	AC PR AMR EL PT SR 3032200	SO	(122)	(3)	(31)	(9)	(16)	(56)	(7)	(0)	-
1110000	AC PR AMR EL PT SR 3032210	SO	(35)	(1)	(9)	(2)	(5)	(16)	(2)	(0)	-
1110000	AC PR AMR EL PT SR 3032220	SO	(1,316)	(27)	(335)	(93)	(178)	(604)	(78)	(0)	-
1110000	AC PR AMR EL PT SR 3032270	SO	(5,877)	(122)	(1,496)	(416)	(794)	(2,698)	(348)	(2)	-
1110000	AC PR AMR EL PT SR 3032330	SO	(2,908)	(60)	(740)	(206)	(393)	(1,335)	(172)	(1)	-
1110000	AC PR AMR EL PT SR 3032340	SO	(2,011)	(42)	(512)	(142)	(272)	(923)	(119)	(1)	-
1110000	AC PR AMR EL PT SR 3032360	SO	(8,993)	(186)	(2,290)	(637)	(1,215)	(4,129)	(533)	(3)	-
1110000	AC PR AMR EL PT SR 3032450	SO	(10,562)	(218)	(2,689)	(748)	(1,428)	(4,849)	(626)	(3)	-
1110000	AC PR AMR EL PT SR 3032510	SO	(10,386)	(215)	(2,645)	(736)	(1,404)	(4,769)	(615)	(3)	-
1110000	AC PR AMR EL PT SR 3032530	SO	(1,896)	(39)	(483)	(134)	(256)	(871)	(112)	(1)	-
1110000	AC PR AMR EL PT SR 3032590	SO	(2,416)	(50)	(615)	(171)	(327)	(1,109)	(143)	(1)	-
1110000	AC PR AMR EL PT SR 3032600	SO	(13,102)	(271)	(3,336)	(928)	(1,771)	(6,016)	(776)	(4)	-
1110000	AC PR AMR EL PT SR 3032640	SO	(6,386)	(132)	(1,626)	(452)	(863)	(2,932)	(378)	(2)	-
1110000	AC PR AMR EL PT SR 3032680	SG	(1,600)	(24)	(425)	(128)	(222)	(607)	(92)	(1)	-
1110000	AC PR AMR EL PT SR 3032690	SO	(1,320)	(27)	(336)	(93)	(178)	(606)	(78)	(0)	-
1110000	AC PR AMR EL PT SR 3032710	SG	(100)	(2)	(27)	(8)	(14)	(44)	(6)	(0)	-
1110000	AC PR AMR EL PT SR 3032740	CAGE	(12)	-	-	-	-	(8)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3032760	SG	(7,493)	(115)	(1,993)	(598)	(1,042)	(3,313)	(430)	(3)	-
1110000	AC PR AMR EL PT SR 3032770	SG	(247)	(4)	(66)	(20)	(34)	(109)	(14)	(0)	-
1110000	AC PR AMR EL PT SR 3032780	SG	(71)	(1)	(19)	(6)	(10)	(31)	(4)	(0)	-
1110000	AC PR AMR EL PT SR 3032780	SG-U	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3032830	SO	(2,601)	(54)	(662)	(184)	(352)	(1,194)	(154)	(1)	-
1110000	AC PR AMR EL PT SR 3032900	SO	(7,255)	(150)	(1,847)	(514)	(981)	(3,331)	(430)	(2)	-
1110000	AC PR AMR EL PT SR 3032990	CAGE	(282)	-	-	-	-	(59)	(26)	(0)	-
1110000	AC PR AMR EL PT SR 3032900	SG	(3,405)	(52)	(906)	(272)	(473)	(1,505)	(195)	(1)	-
1110000	AC PR AMR EL PT SR 3033090	SO	(6,069)	(126)	(1,545)	(430)	(820)	(2,787)	(360)	(2)	-
1110000	AC PR AMR EL PT SR 3033090	CAGE	(23,789)	-	-	-	-	(1,583)	-	-	-
1110000	AC PR AMR EL PT SR 3033090	CAGW	(7,143)	(299)	(5,260)	(779)	(234)	(2,75)	-	-	-
1110000	AC PR AMR EL PT SR 3033090	JBG	(1,058)	(44)	(79)	(44)	(131)	-	-	-	-
1110000	AC PR AMR EL PT SR 3033090	SG	(943)	(14)	(251)	(75)	(131)	(417)	(54)	(0)	-



**Amortization Reserve (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3033170	CN	(3,674)	(84)	(1,127)	(248)	(263)	(1,796)	(156)	-	-
1110000	AC PR AMR EL PT SR 3033190	CN	(5,868)	(135)	(1,801)	(396)	(420)	(2,868)	(249)	-	-
1110000	AC PR AMR EL PT SR 3033210	SO	(3,978)	(82)	(1,013)	(282)	(538)	(1,827)	(236)	(1)	-
1110000	AC PR AMR EL PT SR 3033220	SO	(16,684)	(345)	(4,248)	(1,182)	(2,255)	(7,661)	(989)	(5)	-
1110000	AC PR AMR EL PT SR 3033240	CN	(3,795)	(87)	(1,164)	(256)	(272)	(1,855)	(161)	-	-
1110000	AC PR AMR EL PT SR 3033250	CN	(16,836)	(386)	(5,166)	(1,135)	(1,206)	(8,229)	(714)	-	-
1110000	AC PR AMR EL PT SR 3033260	SO	(2,104)	(44)	(536)	(149)	(284)	(966)	(125)	(1)	-
1110000	AC PR AMR EL PT SR 3033270	CN	(2,090)	(48)	(641)	(141)	(150)	(1,022)	(89)	-	-
1110000	AC PR AMR EL PT SR 3033280	SO	(754)	(16)	(192)	(53)	(102)	(346)	(45)	(0)	-
1110000	AC PR AMR EL PT SR 3033290	CN	(486)	(11)	(149)	(33)	(35)	(238)	(21)	-	-
1110000	AC PR AMR EL PT SR 3033300	CN	(1,085)	(25)	(333)	(73)	(78)	(530)	(46)	-	-
1110000	AC PR AMR EL PT SR 3033310	SO	(18,993)	(393)	(4,836)	(1,346)	(2,567)	(8,721)	(1,125)	(5)	-
1110000	AC PR AMR EL PT SR 3033320	CAGW	(9,994)	(419)	(7,360)	(2,215)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3033370	WYP	(38)	-	-	(38)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3033380	CAGE	(809)	-	-	(170)	-	(565)	(74)	(0)	-
1110000	AC PR AMR EL PT SR 3033390	SO	(923)	(19)	(235)	(65)	(125)	(424)	(55)	(0)	-
1110000	AC PR AMR EL PT SR 3033410	SO	(402)	(8)	(102)	(28)	(54)	(185)	(24)	(0)	-
1110000	AC PR AMR EL PT SR 3033420	SO	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1110000	AC PR AMR EL PT SR 3033430	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3033440	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	CA	(7)	(7)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	CAEE	(3)	-	-	-	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	CAGE	(4,381)	-	-	-	(918)	(3,060)	(400)	(3)	-
1110000	AC PR AMR EL PT SR 3034900	CAGW	(389)	(16)	(287)	(86)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	CN	(1)	(0)	(0)	(0)	(0)	(1)	(0)	-	-
1110000	AC PR AMR EL PT SR 3034900	IDU	(11)	-	-	-	-	-	(11)	-	-
1110000	AC PR AMR EL PT SR 3034900	JBG	(881)	(37)	(649)	(195)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	OR	(9)	-	(9)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	SG	(21,427)	(328)	(5,695)	(1,710)	(2,978)	(9,475)	(1,229)	(8)	-
1110000	AC PR AMR EL PT SR 3034900	SO	(1,290)	(27)	(328)	(91)	(174)	(592)	(76)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	UT	(6)	-	-	-	-	(6)	-	-	-
1110000	AC PR AMR EL PT SR 3034900	WA	(12)	-	-	(12)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	WYP	(190)	-	-	-	(190)	-	-	-	-
1110000	AC PR AMR EL PT SR 3035320	SG	(845)	(13)	(225)	(67)	(117)	(374)	(48)	(0)	-
1110000	AC PR AMR EL PT SR 3035320	SG-P	(123)	(2)	(33)	(10)	(17)	(55)	(7)	(0)	-
1110000	AC PR AMR EL PT SR 3035322	CN	(4,132)	(95)	(1,268)	(279)	(296)	(2,020)	(175)	-	-
1110000	AC PR AMR EL PT SR 3035330	SO	(1,250)	(26)	(318)	(89)	(169)	(574)	(74)	(0)	-
1110000	AC PR AMR EL PT SR 3456000	SG-P	(3,295)	(50)	(876)	(263)	(458)	(1,457)	(189)	(1)	-
1110000	AC PR AMR EL PT SR 3901000	OR	(16)	-	(16)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	CA	(506)	(506)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR 3901000	OR	(4,838)	-	(4,838)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	SO	(1,229)	(25)	(313)	(87)	(166)	(564)	(73)	(0)	-
1110000	AC PR AMR EL PT SR 3901000	UT	(33)	-	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR 3901000	WA	(1,904)	-	-	(1,904)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	WYP	(4,482)	-	-	-	(4,482)	-	-	-	-
<b>1110000 Total</b>			<b>(709,512)</b>	<b>(14,839)</b>	<b>(204,554)</b>	<b>(55,897)</b>	<b>(92,532)</b>	<b>(300,613)</b>	<b>(40,897)</b>	<b>(180)</b>	<b>-</b>
<b>Grand Total</b>			<b>(709,512)</b>	<b>(14,839)</b>	<b>(204,554)</b>	<b>(55,897)</b>	<b>(92,532)</b>	<b>(300,613)</b>	<b>(40,897)</b>	<b>(180)</b>	<b>-</b>



**Deferred Income Tax Balance (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
19000000	ACM DEF INCM TAXES	CA	499	499	-	-	-	-	-	-	-
19000000	ACM DEF INCM TAXES	IDA	2,052	-	-	-	-	-	2,052	-	-
19000000	ACM DEF INCM TAXES	OR	0	0	0	-	-	-	-	-	-
19000000	ACM DEF INCM TAXES	UT	6,677	-	-	-	-	6,677	-	-	-
19000000	ACM DEF INCM TAXES	WA	3,184	-	3,184	-	-	-	-	-	-
19000000	ACM DEF INCM TAXES	WYU	8,308	-	-	8,308	-	-	-	-	-
<b>19000000</b>	<b>Total</b>		<b>20,721</b>	<b>499</b>	<b>0</b>	<b>3,184</b>	<b>8,308</b>	<b>6,677</b>	<b>2,052</b>		
19000000	ACUM DEF INC TAX	JBE	277	12	198	61	-	-	-	-	-
19000000	ACUM DEF INC TAX	JBE	277	12	202	63	-	-	-	-	-
19000000	ACUM DEF INC TAX	WA	333	-	333	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	OR	895	-	895	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	WA	627	-	627	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	CA	64	64	-	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	OTHER	693	-	-	-	-	-	-	-	693
19000000	ACUM DEF INC TAX	OTHER	1,620	-	-	-	-	-	-	-	1,620
19000000	ACUM DEF INC TAX	OTHER	2,179	-	-	-	-	-	-	-	2,179
19000000	ACUM DEF INC TAX	OTHER	188	-	-	-	-	-	-	-	188
19000000	ACUM DEF INC TAX	JBE	186	8	136	42	-	-	-	-	-
19000000	ACUM DEF INC TAX	IDA	8,017	8,017	-	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	OR	20,545	-	20,545	-	-	20,545	-	-	-
19000000	ACUM DEF INC TAX	IDU	89,947	-	89,947	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	WA	21,061	-	21,061	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	WYP	51,036	-	-	51,036	-	-	-	-	-
19000000	ACUM DEF INC TAX	UT	158,862	-	-	158,862	-	-	-	-	-
19000000	ACUM DEF INC TAX	CA	398	398	-	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	IDU	23	-	-	-	-	-	23	-	-
19000000	ACUM DEF INC TAX	WA	5,227	-	5,227	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	WYP	9,067	-	-	9,067	-	-	-	-	-
19000000	ACUM DEF INC TAX	CAGE	878	-	-	184	-	613	80	1	-
19000000	ACUM DEF INC TAX	CA	(12)	(12)	-	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	IDU	315	-	-	-	-	-	315	-	-
19000000	ACUM DEF INC TAX	OR	2,058	-	2,058	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	UT	4,689	-	-	4,689	-	-	-	-	-
19000000	ACUM DEF INC TAX	WYP	(36)	-	-	(36)	-	-	-	-	-
19000000	ACUM DEF INC TAX	SO	4,489	93	1,143	318	607	2,061	266	1	-
19000000	ACUM DEF INC TAX	CA	105	105	-	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	IDU	3	-	-	-	-	-	3	-	-
19000000	ACUM DEF INC TAX	WA	265	-	265	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	WYU	28	-	-	28	-	-	-	-	-
19000000	ACUM DEF INC TAX	OTHER	204	-	-	-	-	-	-	-	204
19000000	ACUM DEF INC TAX	WA	8,565	-	-	8,565	-	-	-	-	-
19000000	ACUM DEF INC TAX	OTHER	157	-	-	-	-	-	-	-	157
19000000	ACUM DEF INC TAX	OTHER	211	-	-	-	-	-	-	-	211
19000000	ACUM DEF INC TAX	OTHER	1,673	-	-	-	-	-	-	-	1,673
19000000	ACUM DEF INC TAX	SO	58	1	15	4	8	27	3	0	-
19000000	ACUM DEF INC TAX	CAEE	2,011	-	472	-	-	1,352	187	1	-
19000000	ACUM DEF INC TAX	CAGW	58	2	43	13	-	-	-	-	-
19000000	ACUM DEF INC TAX	CAEE	28,304	-	-	-	6,635	19,021	2,632	16	-
19000000	ACUM DEF INC TAX	OTHER	3,617	-	-	-	-	-	-	-	3,617
19000000	ACUM DEF INC TAX	OTHER	(0)	-	-	-	-	-	-	-	(0)
19000000	ACUM DEF INC TAX	OTHER	0	-	-	-	-	-	-	-	0
19000000	ACUM DEF INC TAX	OTHER	476	-	-	-	-	-	-	-	476
19000000	ACUM DEF INC TAX	OTHER	1,951	-	-	-	-	-	-	-	1,951
19000000	ACUM DEF INC TAX	OTHER	280	-	-	-	-	-	-	-	280
19000000	ACUM DEF INC TAX	OTHER	94	-	-	-	-	-	-	-	94
19000000	ACUM DEF INC TAX	OTHER	1,542	-	-	-	-	-	-	-	1,542
19000000	ACUM DEF INC TAX	OTHER	7	-	-	-	-	-	-	-	7
19000000	ACUM DEF INC TAX	OR	3,164	-	3,164	-	-	-	-	-	-
19000000	ACUM DEF INC TAX	CA	216	216	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	DTA 705.452 Reg Lia - WA Property Ins Re	(2)	-	-	(2)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.453 Reg Lia - ID Property Ins Re	271	-	-	-	-	-	271	-	-
1901000	ACCUM DEF INC TAX	DTA 705.454 Reg Lia - UT Property Ins Re	474	-	-	-	-	474	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.455 Reg Lia - WY Property Ins Re	227	-	-	-	227	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.336 RL - Sale of RECS - WY	344	-	-	-	-	-	-	-	344
1901000	ACCUM DEF INC TAX	DTA 705.337 RL - Sale of RECS - WY	128	-	-	-	-	-	-	-	128
1901000	ACCUM DEF INC TAX	DTA 705.261 Reg Liab-Sale of RECS-OR	90	-	-	-	-	-	-	-	90
1901000	ACCUM DEF INC TAX	DTA - CA AMT CREDIT	275	-	-	-	-	-	-	-	275
1901000	ACCUM DEF INC TAX	DTA 205.210 ERC Impairment Reserve	502	-	-	-	118	337	47	0	-
1901000	ACCUM DEF INC TAX	DTA 705.265 Reg Liab-OR Energy Conservat	1,053	-	-	-	-	-	-	-	1,053
1901000	ACCUM DEF INC TAX	DTA 610.114 PMI EITF 04-06 PRE STRIPPING	1,282	55	937	290	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.146 OR REG ASSET/LIAB CONS	(112)	-	(112)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.400 Bonus Liab. Elec-Cash Basis	95	2	24	7	13	44	6	0	-
1901000	ACCUM DEF INC TAX	DTA 720.200 Deferred Comp. Accrual - Cas	1,815	38	462	129	245	833	108	1	-
1901000	ACCUM DEF INC TAX	DTA 720.500 Severance Accrual - Cash Ba	795	16	202	56	107	365	47	0	-
1901000	ACCUM DEF INC TAX	DTA 720.300 Pension/Retirement Accrual -	378	8	96	27	51	173	22	0	-
1901000	ACCUM DEF INC TAX	DTA 505.600 Vacation Accrual-Cash Basis	7,839	162	1,996	555	1,060	3,599	464	2	-
1901000	ACCUM DEF INC TAX	DTA 715.105 MCF O.G. WIRE LEASE	179	3	48	14	25	79	10	0	-
1901000	ACCUM DEF INC TAX	DTA 220.100 Bad Debts Allowance - Cash B	458	7	122	37	64	202	26	0	-
1901000	ACCUM DEF INC TAX	DTA 910.530 Injuries & Damages Accrual -	4,811	166	1,901	656	384	1,616	88	-	-
1901000	ACCUM DEF INC TAX	DTA 425.215 Unearned Joint Use Pole Cont	65,351	1,352	16,640	4,630	8,833	30,006	3,872	19	-
1901000	ACCUM DEF INC TAX	DTA 930.100 Oregon BETC Credits	794	25	217	50	80	383	40	-	-
1901000	ACCUM DEF INC TAX	DTA 610.145 RL - DSM	730	11	194	58	101	323	42	0	-
1901000	ACCUM DEF INC TAX	DTA 505.700 RT BONUS	993	-	-	-	-	-	-	-	993
1901000	ACCUM DEF INC TAX	DTA 205.200 M&S INV	434	4	0	1	0	2	0	0	-
1901000	ACCUM DEF INC TAX	DTA 605.710 ACCRUED FINAL RECLAMATION	579	-	118	27	44	209	22	-	-
1901000	ACCUM DEF INC TAX	DTA 705.240 Calif Alt. Rate for Energy P	120	-	-	-	-	-	-	-	579
1901000	ACCUM DEF INC TAX	DTA 505.125 Accrued Royalties	3,668	-	-	-	860	2,465	341	2	-
1901000	ACCUM DEF INC TAX	DTA 705.270 Reg Liab	485	-	-	-	-	-	-	-	485
1901000	ACCUM DEF INC TAX	DTA 705.271 Reg Liab	133	-	-	-	-	-	-	-	133
1901000	ACCUM DEF INC TAX	DTA 705.272 Reg Liab	42	-	-	-	-	-	-	-	42
1901000	ACCUM DEF INC TAX	DTA 705.273 Reg Liab	1,310	-	-	-	-	-	-	-	1,310
1901000	ACCUM DEF INC TAX	DTA 705.274 Reg Liab	36	-	-	-	-	-	-	-	36
1901000	ACCUM DEF INC TAX	DTA 705.275 Reg Liab	163	-	-	-	-	-	-	-	163
1901000	ACCUM DEF INC TAX	DTA 105.221 Saf Har	0	-	-	-	0	0	0	0	-
1901000	ACCUM DEF INC TAX	DTA 205.025 PMI Fuel Cost Adjustment	1,372	59	1,003	310	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 415.926 RL-Depreciation Decrease-OR	1,326	-	-	-	-	-	-	-	1,326
1901000	ACCUM DEF INC TAX	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	(0)	-	-	(0)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL 610.100 COAL MINE DEVT PMI	2,302	99	1,683	521	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL 610.100 DEVT COST AMORT	(506)	(22)	(370)	(114)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL 505.510 PMI VAC ACCRUAL	169	7	123	38	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL 205.411 PMI SEC. 263A	169	7	124	38	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL PMI PRRE	(5,779)	(248)	(4,225)	(1,307)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL 910.905 PMI COST DEPLETION	(299)	(13)	(219)	(68)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.601 PMI - Sick Leave Accrual	8	0	6	2	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 205.205 Inventory Reserve - PMI	561	24	410	127	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTL 415.815 Insurance Rec Accruals	(29,777)	(616)	(7,582)	(2,110)	(4,025)	(13,672)	(1,764)	(8)	-
<b>1901000 Total</b>			<b>502,001</b>	<b>10,066</b>	<b>111,476</b>	<b>40,510</b>	<b>76,186</b>	<b>214,062</b>	<b>27,696</b>	<b>35</b>	<b>21,970</b>
<b>1901090 Total</b>			<b>166</b>	<b>-</b>	<b>-</b>	<b>166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2811000	AC DEF TAX-ACCL AM	DTL 105.128 Accel Depr Pollution Cntrl F	(143,593)	(2,198)	(38,192)	(11,457)	(19,960)	(63,496)	(8,235)	(55)	-
<b>2811000 Total</b>			<b>(143,593)</b>	<b>(2,198)</b>	<b>(38,192)</b>	<b>(11,457)</b>	<b>(19,960)</b>	<b>(63,496)</b>	<b>(8,235)</b>	<b>(55)</b>	<b>-</b>
2820000	AC DEF INCTX-PROPT	DTL 105.143/165 Basis Diff - Intangibles	(340)	(6)	(84)	(23)	(46)	(160)	(20)	(0)	(0)
<b>2820000 Total</b>			<b>(340)</b>	<b>(6)</b>	<b>(84)</b>	<b>(23)</b>	<b>(46)</b>	<b>(160)</b>	<b>(20)</b>	<b>(0)</b>	<b>(0)</b>
2821000	AC DEF TAX-UTILITY	DTL 105.136 P8E	(384)	(8)	(95)	(26)	(56)	(172)	(23)	(1)	-
2821000	AC DEF TAX-UTILITY	DTA 415.933 RL Contra-Carbon Decomm-ID	(213)	-	-	-	-	-	(213)	-	-



**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	DTL 415.934 RL Contra-Carbon Decomm-UT	4,193	-	-	-	-	4,193	-	-	-
2821000	AC DEF TAX-UTILITY	DTA 415.935 RL Contra-Carbon Decomm-WY	697	-	-	-	697	-	-	-	-
2821000	AC DEF TAX-UTILITY	DTA 105.471 UT Klamath Relicensing	8,119	-	-	-	-	-	-	-	8,119
2821000	AC DEF TAX-UTILITY	DTL PRGE Powertax	(2,823,702)	(61,969)	(695,840)	(191,703)	(411,680)	(1,261,933)	(165,573)	(6,042)	-
2821000	AC DEF TAX-UTILITY	DTL PMI PRPE	(1,939)	(83)	(1,417)	(438)	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	DTL Safe Harbor Lease Cholla	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)
2821000	AC DEF TAX-UTILITY	DTL 610.100N Amort	39	1	10	3	5	18	2	0	0
2821000	AC DEF TAX-UTILITY	DTL 110.205 SRC tax depletion	95	-	-	-	22	64	9	0	0
2821000	AC DEF TAX-UTILITY	DTL 425.310 Hydro Relicensing Obligation	(3,045)	-	-	-	-	-	-	-	(3,045)
<b>2821000 Total</b>			<b>(2,816,141)</b>	<b>(62,060)</b>	<b>(697,342)</b>	<b>(192,165)</b>	<b>(411,012)</b>	<b>(1,257,830)</b>	<b>(165,797)</b>	<b>(6,043)</b>	<b>5,073</b>
2831000	AC DEF IN TX UTIL	DTL 320.286 RA-Pension Settlement-OR	(780)	-	-	-	-	-	-	-	(780)
2831000	AC DEF IN TX UTIL	DTL 320.287 RA-Pension Settlement-UT	(255)	-	-	-	-	-	-	-	(255)
2831000	AC DEF IN TX UTIL	DTL 320.288 RA-Pension Settlement-WY	(358)	-	-	-	(358)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.100 RA - Equity Adv Group - WA	(99)	-	-	(99)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.943-RA-COV19 Bill Assist-Prj-OR	(2,339)	-	-	-	-	-	-	-	(2,339)
2831000	AC DEF IN TX UTIL	DTL 415.944-RA-COV19 Bill Assist-Prj-WA	(628)	-	-	-	-	-	-	-	(628)
2831000	AC DEF IN TX UTIL	DTL 415.755 RA-WA-Mj Mic Exp-Colstrip	(64)	-	-	(64)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.261 RA-Wildland Fire Protect-UT	290	-	-	-	-	-	-	-	290
2831000	AC DEF IN TX UTIL	DTL 415.262 RA-Wildfire Mitigation-OR	(439)	-	-	-	-	-	-	-	(439)
2831000	AC DEF IN TX UTIL	DTL 415.734 RA-Cholla Unrec Plant-CA	(1,054)	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.736 RA-Cholla Unrec Plant-WY	(9,835)	-	-	-	(9,835)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.939 RA - Carbon Pit Depr/Inv-WY	38	-	-	-	38	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.938 RA - Carbon Pit Depr/Inv-CA	13	13	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.520 RA - WA Decoupling Mech	(653)	-	-	-	-	-	-	-	(653)
2831000	AC DEF IN TX UTIL	DTL 415.530 RA-ID 2017 Protocol-NSP Def	(34)	-	-	-	-	-	(34)	-	-
2831000	AC DEF IN TX UTIL	DTL 415.200 RA-OR Transp Elect PilotPgmi	(876)	-	-	-	-	-	-	-	(876)
2831000	AC DEF IN TX UTIL	DTL 415.430 - RA-Transp Elect Pilot-CA	55	-	-	-	-	-	-	-	55
2831000	AC DEF IN TX UTIL	DTL 415.431 - RA-Transp Elect Pilot-WA	(136)	-	-	-	-	-	-	-	(136)
2831000	AC DEF IN TX UTIL	DTL 415.720 RA-OR Community Solar	(455)	-	-	-	-	-	-	-	(455)
2831000	AC DEF IN TX UTIL	DTL 415.260 RA-Fire Risk Mitigation-CA	(5,543)	-	-	-	-	-	-	-	(5,543)
2831000	AC DEF IN TX UTIL	DTL 210.175 - Prepaid - FSA O&M - East	(476)	(7)	(127)	(38)	(66)	(211)	(27)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 210.170 - Prepaid - FSA O&M - West	(174)	(3)	(46)	(14)	(24)	(77)	(10)	(0)	-
2831000	AC DEF IN TX UTIL	DTL 415.728 Contra RA-Cholla U4-OR	64	-	-	-	-	-	-	-	64
2831000	AC DEF IN TX UTIL	DTL 415.729 Contra RA-Cholla U4-UT	334	-	-	-	-	334	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.730 Contra RA-Cholla U4-WY	111	-	-	-	111	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.833 RA-Pension Settlement-CA	(173)	-	-	-	-	-	-	-	(173)
2831000	AC DEF IN TX UTIL	DTL 415.841 RA-Emerg Svc Prgms-B5-CA	149	-	-	-	-	-	-	-	149
2831000	AC DEF IN TX UTIL	DTL 415.426-RA-2020 GRC-AMI Meter-OR	(3,407)	-	-	-	-	-	-	-	(3,407)
2831000	AC DEF IN TX UTIL	DTL 415.723-RA-Cholla U4-O&MDepr-ID	132	-	-	-	-	-	132	-	-
2831000	AC DEF IN TX UTIL	DTL 415.645 RA-Oregon OCAT Expense Def	(141)	-	-	-	-	-	-	-	(141)
2831000	AC DEF IN TX UTIL	DTL 415.251 RA-LowCarbon Emrgy Stnds-WY	(26)	-	-	-	-	-	-	-	(26)
2831000	AC DEF IN TX UTIL	DTL 415.255 RA-Wind Test Emrgy Def - WY	(34)	-	-	-	(34)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.270 RA-ElectricVehChrg Infra-UT	123	-	-	-	-	-	-	-	123
2831000	AC DEF IN TX UTIL	DTL 415.646 Reg Asset - OR Metro BIT	(9)	-	-	-	-	-	-	-	(9)
2831000	AC DEF IN TX UTIL	DTL 415.440 RA-Low Income Bill Disc-OR	(0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	DTL 415.441 RA-Utility Community AG-OR	(19)	-	-	-	-	-	-	-	(19)
2831000	AC DEF IN TX UTIL	DTL 415.263 RA-Wildfire DamagedAsset-OR	(84)	-	-	-	-	-	-	-	(84)
2831000	AC DEF IN TX UTIL	DTL 415.701 CA Deferred Intervenor Fundi	(173)	-	-	-	(173)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.702 Reg Asset-Lake Side Liq. Dam	(993)	-	-	-	-	-	-	-	(993)
2831000	AC DEF IN TX UTIL	DTL 430.110 REG ASSET RECLASS	(9)	-	-	-	-	-	-	-	(9)
2831000	AC DEF IN TX UTIL	DTL 415.840 Reg Asset - Deferred OR Ind	707	-	-	-	-	-	-	-	707
2831000	AC DEF IN TX UTIL	DTL 415.301 Environmental Clean-up Accr	(5,855)	-	-	-	-	-	-	-	(5,855)
2831000	AC DEF IN TX UTIL	DTL 415.892 Deferred Net Power Costs - I	(6,557)	-	-	-	-	-	-	-	(6,557)
2831000	AC DEF IN TX UTIL	DTL 415.703 Goodnoe Hills Liquidation Da	(63)	-	-	-	(63)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.677 RA Pref Stock Redemption WA	(7)	-	-	-	-	-	-	-	(7)
2831000	AC DEF IN TX UTIL	DTL 430.100 Weatherization	(49,761)	-	-	-	-	-	-	-	(49,761)
2831000	AC DEF IN TX UTIL	DTL 415.900 Environmental Clean-up Accru	(27,952)	(578)	(7,117)	(1,980)	(3,778)	(12,834)	(1,656)	(8)	-
2831000	AC DEF IN TX UTIL	DTL 415.510 WA Disallowed Colstrip 3-Wri	(0)	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287640	(619)	-	-	-	-	-	-	-	(619)
2831000	AC DEF IN TX UTIL	287647	(16)	-	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL	287653	(0)	-	-	(0)	-	(0)	(0)	-	-
2831000	AC DEF IN TX UTIL	287661	(616)	(26)	(453)	(136)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287662	(766)	-	(766)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	(922)	-	-	-	-	(922)	-	-	-
2831000	AC DEF IN TX UTIL	287665	(52)	-	-	-	-	-	(52)	-	-
2831000	AC DEF IN TX UTIL	287666	(41)	-	-	-	(41)	-	-	-	-
2831000	AC DEF IN TX UTIL	287669	(638)	(13)	(163)	(45)	(86)	(293)	(38)	(0)	-
2831000	AC DEF IN TX UTIL	287675	(695)	(13)	(172)	(48)	(94)	(327)	(41)	(0)	(0)
2831000	AC DEF IN TX UTIL	287685	(27)	-	-	-	-	-	-	-	(27)
2831000	AC DEF IN TX UTIL	287708	(5,254)	(109)	(1,338)	(372)	(710)	(2,412)	(311)	(1)	-
2831000	AC DEF IN TX UTIL	287747	(0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	287770	(874)	-	-	-	-	-	-	-	(874)
2831000	AC DEF IN TX UTIL	287772	(0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	287781	(83)	-	-	-	-	-	-	-	(83)
2831000	AC DEF IN TX UTIL	287840	(57,509)	-	-	-	(13,481)	(38,648)	(5,348)	(32)	-
2831000	AC DEF IN TX UTIL	287841	461	461	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	663	-	-	-	-	-	663	-	-
2831000	AC DEF IN TX UTIL	287843	1,939	-	1,939	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	104	-	-	-	-	104	-	-	-
2831000	AC DEF IN TX UTIL	287846	773	-	-	-	773	-	-	-	-
2831000	AC DEF IN TX UTIL	287849	20,200	-	-	-	4,735	13,575	1,878	11	-
2831000	AC DEF IN TX UTIL	287850	1,168	-	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	287851	(0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	287858	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	287860	(95)	-	-	-	-	-	-	-	(95)
2831000	AC DEF IN TX UTIL	287861	(145)	-	-	-	-	-	-	-	(145)
2831000	AC DEF IN TX UTIL	287864	(1)	-	-	-	-	-	(1)	-	-
2831000	AC DEF IN TX UTIL	287868	(379)	-	-	-	(379)	-	-	-	-
2831000	AC DEF IN TX UTIL	287871	(1,148)	-	-	-	-	-	-	-	(1,148)
2831000	AC DEF IN TX UTIL	287882	(60)	-	-	-	-	-	-	-	(60)
2831000	AC DEF IN TX UTIL	287887	25	-	-	-	-	-	-	-	25
2831000	AC DEF IN TX UTIL	287888	(53)	-	-	-	-	-	-	-	(53)
2831000	AC DEF IN TX UTIL	287889	8	-	-	-	-	-	-	-	8
2831000	AC DEF IN TX UTIL	287896	(24,295)	-	-	-	-	-	-	-	(24,295)
2831000	AC DEF IN TX UTIL	287897	(1,018)	-	-	-	-	-	-	-	(1,018)
2831000	AC DEF IN TX UTIL	287899	(103)	-	-	-	-	(103)	-	-	-
2831000	AC DEF IN TX UTIL	287903	(17)	-	-	-	(17)	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	(473)	-	-	-	-	(473)	-	-	-
2831000	AC DEF IN TX UTIL	287907	(33)	(1)	(9)	(3)	(5)	(14)	(2)	(0)	-
2831000	AC DEF IN TX UTIL	287908	(122)	-	-	-	(26)	(85)	(11)	(0)	-
2831000	AC DEF IN TX UTIL	287917	(5,823)	-	(5,823)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	(537)	-	-	-	-	-	-	-	(537)
2831000	AC DEF IN TX UTIL	287935	(396)	-	-	-	(83)	(276)	(36)	(0)	-
2831000	AC DEF IN TX UTIL	287939	3,237	-	-	-	-	-	-	-	3,237
2831000	AC DEF IN TX UTIL	287942	(2,884)	-	-	-	-	-	-	-	(2,884)
2831000	AC DEF IN TX UTIL	287944	(3,232)	-	-	-	-	-	-	-	(3,232)
2831000	AC DEF IN TX UTIL	287971	(882)	-	-	-	-	-	-	-	(882)
2831000	AC DEF IN TX UTIL	287975	(94)	-	-	-	-	-	-	-	(94)
2831000	AC DEF IN TX UTIL	287977	5	-	-	-	-	-	-	-	5
2831000	AC DEF IN TX UTIL	287978	(2,798)	-	-	-	-	-	(2,798)	-	-
2831000	AC DEF IN TX UTIL	287981	(299)	-	-	-	-	(299)	-	-	-
2831000	AC DEF IN TX UTIL	287982	(1,033)	-	-	-	(1,033)	-	-	-	-
2831000	AC DEF IN TX UTIL	287983	(1,197)	-	-	-	-	(1,197)	-	-	-
2831000	AC DEF IN TX UTIL	287985	0	-	-	-	0	-	-	-	-
2831000	AC DEF IN TX UTIL	287986	(92)	-	-	-	-	-	-	-	(92)
2831000	AC DEF IN TX UTIL	287994	(45)	-	-	-	-	-	-	-	(45)
2831000	AC DEF IN TX UTIL	287996	(53)	-	-	-	-	-	-	-	(53)
2831000	AC DEF IN TX UTIL	287997	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**

Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000 Total			(204,296)	(1,422)	(14,095)	(2,092)	(24,629)	(44,158)	(7,708)	(31)	(110,161)
<b>Grand Total</b>			<b>(2,643,482)</b>	<b>(55,121)</b>	<b>(638,237)</b>	<b>(161,877)</b>	<b>(371,152)</b>	<b>(1,144,905)</b>	<b>(152,012)</b>	<b>(6,094)</b>	<b>(83,118)</b>





**Investment Tax Credit Balance (Actuals)**

Average of Monthly Averages Ending - June 2022  
 Allocation Method - Washington Inter-Jurisdictional Allocation Method  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	(111)	(2)	(30)	(9)	(15)	(49)	(6)	(0)
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	(76)	(1)	(20)	(6)	(11)	(34)	(4)	(0)
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	(1,340)	-	-	-	-	(1,340)	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	(876)	-	-	-	-	(876)	-	-
<b>2551000 Total</b>				<b>(2,404)</b>	<b>(3)</b>	<b>(50)</b>	<b>(15)</b>	<b>(26)</b>	<b>(2,299)</b>	<b>(11)</b>	<b>(0)</b>
<b>Grand Total</b>				<b>(2,404)</b>	<b>(3)</b>	<b>(50)</b>	<b>(15)</b>	<b>(26)</b>	<b>(2,299)</b>	<b>(11)</b>	<b>(0)</b>



**Customer Advances (Actuals)**

Average of Monthly Averages Ending - June 2022  
Allocation Method - Washington Inter-Jurisdictional Allocation Method  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	(33,255)	-	-	-	(6,971)	(23,225)	(3,040)	(19)	-
2520000	CUST ADV CONSTRUCT	210550	(4)	(0)	(3)	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	(9,321)	-	(9,321)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	(19)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	-
2520000	CUST ADV CONSTRUCT	210550	(247)	-	-	-	-	(247)	-	-	-
2520000	CUST ADV CONSTRUCT	210553	(5,226)	(80)	(1,390)	(417)	(726)	(2,311)	(300)	(2)	-
2520000	CUST ADV CONSTRUCT	210556	(77)	-	-	-	-	(77)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	(2)	-	-	(2)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	(71,070)	(1,088)	(18,903)	(5,671)	(9,879)	(31,427)	(4,076)	(27)	-
<b>2520000 Total</b>			<b>(119,222)</b>	<b>(1,168)</b>	<b>(29,622)</b>	<b>(6,092)</b>	<b>(17,579)</b>	<b>(57,296)</b>	<b>(7,416)</b>	<b>(49)</b>	-
<b>Grand Total</b>			<b>(119,222)</b>	<b>(1,168)</b>	<b>(29,622)</b>	<b>(6,092)</b>	<b>(17,579)</b>	<b>(57,296)</b>	<b>(7,416)</b>	<b>(49)</b>	-